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PROCEEDINGS
OF THE
State Board of Equalization
OF NORTH DAKOTA

Began and Held at the Capitol Aug. 7, 1900

PUBLISHED BY AUTHORITY

EDWARD C. D.
PRINTED BY THE STATE OF NORTH DAKOTA
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MEMBERS

OF THE

State Board of Equalization

FOR 1900.

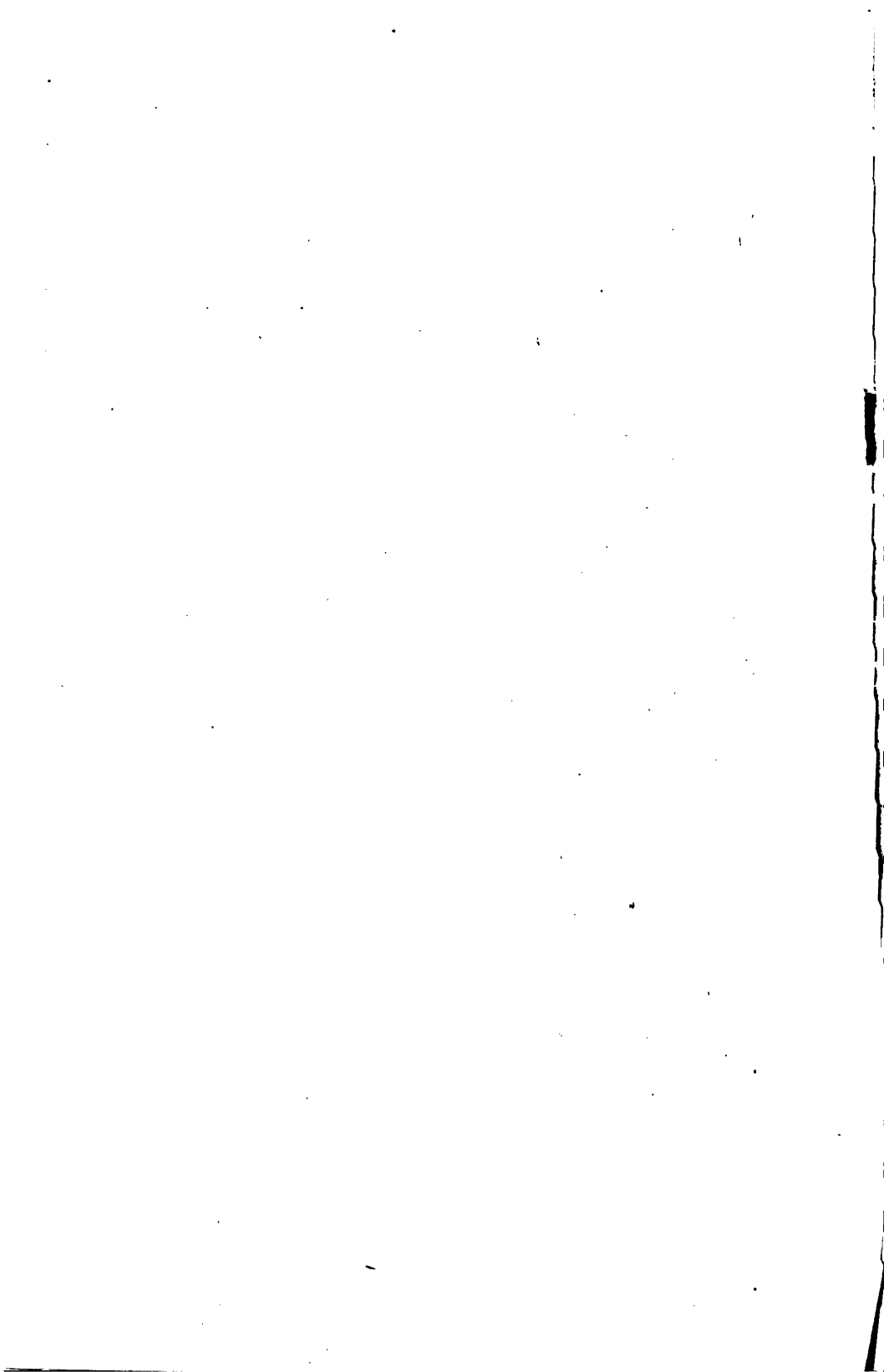
HON. F. B. FANCHER, Governor.

HON. A. N. CARLBLOM, State Auditor.

HON. D. W. DRISCOLL, State Treasurer.

HON. JOHN F. COWAN, Attorney General.

HON. H. U. THOMAS, Commissioner of
Agriculture and Labor.



PROCEEDINGS
OF THE
STATE BOARD OF EQUALIZATION
OF NORTH DAKOTA.

Pursuant to section 1225 Revised Codes, 1899, of the state of North Dakota, the members of the state board of equalization of the state of North Dakota convened at the office of the state auditor, in the capitol at Bismarck, Burleigh county, North Dakota, on the first Tuesday in August, 1900, being the 7th inst.

The board was called to order by Hon. F. B. Fancher, governor of said state and ex-officio president of said board.

The following members were found to be present: A. N. Carlblom, D. W. Driscoll and H. U. Thomas.

Notary Public W. M. Cochran administered the following oath to the members present.

STATE OF NORTH DAKOTA, }
COUNTY OF BURLEIGH, } ss.

F. B. Fancher, D. W. Driscoll, A. N. Carlblom and H. U. Thomas, being duly sworn, each for himself doth say: That I will support the constitution of the United States and the constitution of the state of North Dakota; that I will fairly and impartially perform the duties as a member of the board of equali-

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zation of the state of North Dakota for the year 1900, so help me God.

F. B. FANCHER,
D. W. DRISCOLL,
A. N. CARLBLOM,
H. U. THOMAS.

Subscribed and sworn to before me this 7th day of August, 1900.

(Seal) WILL M. COCHRAN,
Notary Public, North Dakota.

On motion duly seconded A. D. Lucas was appointed clerk of the board.

On motion duly seconded D. J. McGillis was appointed messenger of the board.

On motion duly seconded Mary H. Stevens was appointed stenographer of the board.

On motion the board took a recess until 2 o'clock p. m.

AFTERNOON SESSION.

Board met pursuant to recess, President Fancher in the chair.

Members present: D. W. Driscoll, A. N. Carlblom and H. U. Thomas.

O. J. Olson, county auditor of Cass county, and C. B. Wade, city assessor of the city of Fargo, appeared before the board relative to the assessment of property in said county.

T. S. Hunt, county auditor of Steele county, appeared before the board relative to Steele county.

The abstracts from the counties of Benson, McHenry and Morton not having been received, the board proceeded to compare values already received.

A communication from Richard Sykes of Sykeston was received and presented to the board, relative to the equalization of lands in Stutsman county.

Peter Herbrandson, chairman of the board of county commissioners of Traill county appeared for said county.

On motion the board took a recess until 4 o'clock p. m.

Board met pursuant to recess and proceeded with the assessment of real property.

On motion the board adjourned to meet at 10 o'clock a. m. August 8th.

SECOND DAY.

Wednesday, August 8, 1900.

Board met pursuant to adjournment. President Fancher in the chair.

Members present: A. N. Carlblom, D. W. Driscoll and H. U. Thomas.

• On motion the board took a recess until 11:30 p. m. for the purpose of comparing the several abstracts.

W. A. McClure, county commissioner of Stark county, appeared before the board on behalf of Stark county.

John Reisbeck, county auditor of Stark county, appeared before the board relative to the assessment of horses and stock in Stark county.

Hon. I. P. Baker appeared before the board relative to the sheep assessment, and on behalf of the Wool Growers' Association.

F. H. Register addressed the board relative to the equalization of sheep values.

H. E. Lincoln appeared before the board on behalf of the Association of Retail Grocers of the State of North Dakota.

County auditor of Steele county, T. S. Hunt, addressed the board on behalf of Steele county.

C. B. Wade, city assessor of the city of Fargo, appeared before the board on behalf of that city.

Board met pursuant to recess at 11:30 a. m., and took an adjournment until 2 o'clock p. m.

AFTERNOON SESSION.

Board met pursuant to adjournment at 2 o'clock p. m., President Fancher in the chair.

Members present: A. N. Carlblom, D. W. Driscoll, H. U. Thomas and John F. Cowan.

Notary Public John F. Philbrick administered the following oath to John F. Cowan.

STATE OF NORTH DAKOTA, }
COUNTY OF BURLEIGH, } ss.

John F. Cowan being duly sworn, for himself doth say: That I will support the constitution of the United States and the con-

stitution of the state of North Dakota; that I will fairly and impartially perform the duties as a member of the board of equalization of the state of North Dakota for the year 1900, so help me God.

JOHN F. COWAN.

Subscribed and sworn to before me this 8th day of August, 1900.

JOHN F. PHILBRICK,

(Seal)

Notary Public, Burleigh County, N. D.

Mr. N. C. Foster representing the Northwestern railroad, appeared before the board in behalf of said railroad company, and filed a statement with the board.

Mr. A. S. Dudley, representing the Chicago, Milwaukee & St. Paul Railroad, appeared before the board relative to the assessment of taxes on said road in the state of North Dakota, and filed a statement with the board.

G. S. Fernald, tax commissioner of the Northern Pacific Railway company, appeared before the board on behalf of said road, and filed a statement of the mileage in North Dakota with the board.

R. A. Wilkinson, representing the Great Northern Railway Company, addressed the board in behalf of said road relative to taxation and filed a statement of mileage with the board.

F. R. Dike, representing the Soo Railway Company, addressed the board on behalf of said road and filed a statement relative to mileage.

On motion the board went into executive session for the purpose of considering the taxation of railroads, which motion carried.

On motion the board adjourned until 9 o'clock a. m., August 9.

THIRD DAY.

Thursday, August 9; 1900.

Board met pursuant to adjournment, President Fancher in the chair.

Members present: A. N. Carlblom, John F. Cowan, D. W. Driscoll and H. U. Thomas.

Hon. Judson LaMoure appeared before the board in the interest of Pembina county and filed with the board the following credentials.

AUDITOR'S OFFICE,
PEMBINA COUNTY. }

Pembina, N. D., August 6, 1900.

At a meeting of the county commissioners of Pembina county North Dakota, held on the 14th day of July, 1900, Hon. Judson LaMoure was appointed to represent Pembina county at the meeting of the state board of equalization to be held at Bismarck commencing August 7th, 1900.

F. O. MYRICK,
Chairman of the Board of County Commissioners.

Attest:

PAUL WILLIAMS, County Auditor.

By SWAIN THORWALDSON, Deputy.

A. V. Schallern appeared before the board relative to the taxation of real estate in Morton county; also to make correction in the abstract of Morton county which was incomplete and incorrect.

L. A. Simpson of Stark county appeared before and addressed the board relative to assessment of real estate, merchandise and horses three years old and over.

Peter Herbrandson, county auditor of Traill county, appeared before the board relative to the taxation of real estate in Traill county.

O. J. Olson, county auditor of Cass county, appeared before the board relative to the taxation of real estate in Cass county, also goods, merchandise and horses.

Mr. Walker, representing the Bismarck, Washburn & Great Falls Railway Company, appeared before the board in behalf of said railroad.

On motion the board adjourned until 2 o'clock p. m.

AFTERNOON SESSION.

Board met pursuant to adjournment, President Fancher in the chair.

Members present: A. N. Carlblom, John F. Cowan, D. W. Driscoll and H. U. Thomas.

F. Baldwin of Stutsman county appeared before the board relative to the taxation of real estate in that county.

Louis Niemeyer, county auditor of Stutsman county, appeared before the board on behalf of said county.

On motion the board proceeded to equalize real property in the state.

On motion the board adjourned until 10 o'clock a. m. Friday, because of the absence of abstracts from McHenry and Benson counties.

FOURTH DAY.

Friday, August 10, 1900.

Board met pursuant to adjournment at 10 o'clock a. m., President Driscoll in the chair.

Members present: A. N. Carlblom, John F. Cowan, D. W. Driscoll and H. U. Thomas.

On motion the board took a recess until 11:30 for the purpose of comparing, tabulating and investigating the abstracts of the several counties and to proceed with the equalization of real property.

Board met pursuant to recess and took an adjournment until 2 o'clock p. m., awaiting the arrival of delayed abstracts.

AFTERNOON SESSION.

Board met pursuant to adjournment, President Fancher in the chair.

Members present: A. N. Carlblom, John F. Cowan, D. W. Driscoll and H. U. Thomas.

On motion the board continued investigating, compiling and comparing real property in the several counties, also improvements on lands and took a recess for said purpose until 5 o'clock p. m.

Board met pursuant to recess, and adjourned to meet August 11th at 9 o'clock a. m., awaiting abstract from Benson county.

FIFTH DAY.

Saturday, August 11, 1900.

Board met pursuant to adjournment at 9 o'clock a. m., President Fancher in the chair.

Members present: A. N. Carlblom, D. W. Driscoll, John F. Cowan and H. U. Thomas.

On motion the board proceeded to the equalization of city and town lots in the several counties throughout the state.

The board also considered the assessment of household goods.

On motion the board adjourned to meet at 2 o'clock p. m.

AFTERNOON SESSION.

Board met pursuant to adjournment at 2 o'clock p. m., President Fancher in the chair.

On motion the board proceeded to the equalization of household goods; also threshing machines, boilers, engines, etc.

On motion the board adjourned to meet Monday morning at 9 o'clock August 13, 1900.

SIXTH DAY.

Monday, August 13, 1900.

Board met pursuant to adjournment at 9 o'clock a. m., President Fancher in the chair.

Members present: A. N. Carlblom, John F. Cowan, D. W. Driscoll and H. U. Thomas.

On motion the board proceeded to tabulating, comparing and compiling the abstracts of the several counties relative to railroads.

On motion the board adjourned to meet at 2 o'clock p. m.

AFTERNOON SESSION.

Board met pursuant to adjournment, President Fancher in the chair.

Members present: A. N. Carlblom, John F. Cowan, D. W. Driscoll and H. U. Thomas.

On motion the board proceeded compiling and comparing the several abstracts relative to the assessment of railroads throughout the state.

Mr. Carlblom offered the following resolution and moved its adoption:

Be it resolved, that the railroad property of the several railroad companies within the state of North Dakota, be and the same is hereby assessed as follows for the year 1900:

GREAT NORTHERN RAILWAY COMPANY.

That the Great Northern Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of the 507.02 miles of its main line from the North Dakota state line at Fargo, N. D. to the North Dakota line near Neche, N. D., and from the North Dakota state line at Grand Forks, N. D., to the North Dakota state line near Buford, N. D., also of the 608.92 miles contained in the following branches of said Great Northern Railway Company, to-wit:

Tintah to Ellendale branch, from North Dakota state line to Ellendale, 95.14 miles.

Breckenridge to Larimore branch, from North Dakota state line to Larimore, 134.45 miles.

Rutland to Aberdeen branch, from Rutland to North Dakota state line, 10.45 miles.

Casselton to Portland branch, 47.03 miles.

Ripon Aneta branch, 57.57 miles.

Park River Junction to Hannah branch, 94.94 miles.

Wahpeton to Moorhead branch from Wahpeton to North Dakota state line, 6.02 miles.

Churches Ferry to St. John branch, 55.21 miles.

Grafton to Walhalla branch, 47.84 miles.

Halstead to Alton branch, 9.83 miles.

Addison to Rita branch, 11.78 miles.

Rugby Junction to Bottineau branch, 38.66 miles.

For the sum of \$7,253,610 being at the rate of \$6,500 per mile, and upon said items as follows:

Franchise at \$400 per mile	\$	446,376
Roadbed at \$600 per mile		669,564
Roadbed at \$2,500 per mile		2,789,850
Rails at \$1,800 per mile		2,008,692

Rolling stock at \$1,200 per mile	1,339,128
Total	\$ 7,253,610

That the sidetracks of the said Great Northern Railway Company in said state of North Dakota, 143.20 miles, be and the same are hereby assessed at the sum of \$214,800, being at the rate of \$1,500 per mile.

NORTHERN PACIFIC RAILWAY COMPANY.

That the Northern Pacific Railway Company, be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of the 377.563 miles of its main line from the North Dakota state line at Fargo, N. D., to the western boundary of North Dakota, also of the 524.142 miles contained in the following branches of said Northern Pacific Railway Company, to-wit:

Fergus Falls branch, 42.078 miles in North Dakota.

Fairview branch, Southeastern Dakota Railroad, 14.830 miles.

Red River and Winnipeg branch, 96.237 miles in North Dakota.

Fargo & Southwestern branch, 108.706 miles.

James River branch (Jamestown to LaMoure) 48.548 miles.

Oakes branch (Valley Junction to Oakes) 15.196 miles.

Cooperstown branch, 62.901 miles.

Devils Lake branch (Jamestown to Leeds) 107.651 miles.

Sykeston branch, 27.995 miles.

For the sum of \$5,861,082.50, being at the rate of \$6,500 per mile, and upon the said items as follows:

Franchise at \$400 per mile	\$ 360,682.00
Roadway at \$600 per mile	541,023.00
Roadbed at \$2,500 per mile	2,254,262.50
Rails at \$1,800 per mile	1,623,069.00
Rolling stock at \$1,200 per mile	1,082,046.00
Total	\$ 5,861,082.50

And the sidetracks of said Northern Pacific Railway Company in said state of North Dakota, 170.417 miles, be and the same are hereby assessed at the sum of \$255,627, being at the rate of \$1,500 per mile.

**MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY
COMPANY.**

That the Minneapolis, St. Paul & Sault Ste. Marie Railway Company, be and it is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of the 361 miles of its main line from the North Dakota state line at Bois de Sioux to the North Dakota state line near Portal, N. D., for the sum of \$2,111,850, being at the rate of \$5,850 per mile, and upon the said items as follows:

Franchise at \$350 per mile	\$ 126,350.00
Roadway at \$400 per mile	144,400.00
Roadbed at \$2,500 per mile	902,500.00
Rails at \$1,600 per mile	577,600.00
Rolling stock at \$1,000 per mile	361,000.00
Total	\$ 2,111,850.00

That the said Minneapolis, St. Paul & Sault Ste. Marie Railway Company, be and it is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its branch line from Hankinson to a point in Emmons county, 182.11 miles for the sum of \$828,600.50, being at the rate of \$4,550 per mile, and upon the said items as follows:

Franchise at \$300 per mile	\$ 54,633.00
Roadway at \$300 per mile	54,633.00
Roadbed at \$1,900 per mile	346,009.00
Rails at \$1,200 per mile	218,532.00
Rolling stock at \$850 per mile	154,793.50
Total	\$ 828,600.50

That the sidetracks of the said Minneapolis, St. Paul & Sault Ste. Marie Railway Company in said state of North Dakota, 29.787 miles, be and the same are hereby assessed at the sum of \$44,680.50, being at the rate of \$1,500 per mile.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

That the Chicago, Milwaukee & St. Paul Railway Company, be and it is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its Fargo branch, Hastings & Dakota division, 69.40 miles in the state of North Dakota for the sum of

\$451,100, being at the rate of \$6,500 per mile, and upon its said items as follows:

Franchise at \$400 per mile	\$ 27,760.00
Roadway at \$600 per mile	41,640.00
Roadbed at \$2,500 per mile	173,500.00
Rails at \$1,800 per mile	124,920.00
Rolling stock at \$1,200 per mile	83,280.00
Total	\$ 451,100.00

That the said Chicago, Milwaukee & St. Paul Railway Company, be and is hereby assessed upon its franchise, roadway, roadbed, rails, rolling stock upon its branches in the said state of North Dakota as follows:

Harlem branch, from Harlem to the state line of North Dakota, 17.20 miles.

Edgeley branch, from Edgeley to the state line of North Dakota, 31.61 miles.

For the sum of \$222,085.50, being at the rate of \$4,550 per mile, and upon the said items as follows:

Franchise at \$300 per mile	\$ 14,643.00
Roadway at \$300 per mile	14,643.00
Roadbed at \$1,900 per mile	92,739.00
Rails at \$1,200 per mile	58,572.00
Rolling stock at \$850 per mile	41,488.50
Total	\$ 222,085.50

That the sidetracks of the said Chicago, Milwaukee & St. Paul Railway Company, within said state of North Dakota, 8.36 miles, be and the same are hereby assessed at the sum of \$12,540, being at the rate of \$1,500 per mile

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

That the Chicago & Northwestern Railway Company, be and it is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its branch, the Dakota Central Railway, 14.28 miles thereof, being within the state of North Dakota at the sum of \$64,974, being at the rate of \$4,550 per mile, and upon the said items as follows:

Franchise at \$300 per mile	\$ 4,284.00
Roadway at \$300 per mile	4,284.00
Roadbed at \$1,900 per mile	27,132.00
Rails at \$1,200 per mile	17,136.00
Rolling stock at \$850 per mile	12,138.00
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Total	\$ 64,974.00

That the sidetracks of the Chicago & Northwestern Railway Company within the state of North Dakota, 1.56 miles, be and the same are hereby assessed at the sum of \$2,340, being at the rate of \$1,500 per mile.

BISMARCK, WASHBURN & GREAT FALLS RAILWAY COMPANY.

That the Bismarck, Washburn & Great Falls Railway Company, be and it is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of the 27.59 miles of its main line from Bismarck to Wilton in the state of North Dakota, for the sum of \$40,385, being at the rate of \$1,500 per mile, and upon the said items as follows:

Franchise at \$100 per mile	\$ 2,759.00
Roadway at \$100 per mile	2,759.00
Roadbed at \$700 per mile	19,313.00
Rails at \$400 per mile	11,036.00
Rolling stock at \$200 per mile	5,518.00
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Total	\$ 40,385.00

That the sidetracks of said railway company within said state, 1.48 miles, be and the same are hereby assessed at the sum of \$740, being at the rate of \$500 per mile.

DEVILS LAKE & CHATAUQUA RAILWAY COMPANY.

That the Devils Lake & Chatauqua Railway Company, be and it is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its 4.75 miles of main line from the city of Devils Lake to the Chatauqua grounds in the county of Ramsey, state of North Dakota for the sum of \$2,850, being at the rate of \$600 per mile, and upon the said items as follows:

Franchise at \$40 per mile	\$	190.00
Roadway at \$40 per mile		190.00
Roadbed at \$300 per mile		1,425.00
Rails at \$160 per mile		760.00
Rolling stock at \$60 per mile		285.00
		<hr/>
Total	\$	2,850.00

And the sidetracks of said company in said state, .132 miles, be and the same are hereby assessed at the sum of \$264, being at the rate of \$200 per mile.

On motion of Mr Cowan it was put to a vote by the president, and the vote on the adoption of the resolution was as follows:

Ayes: Messrs. Cowan, Carlblom, Thomas, Driscoll and Mr. President.

Nays: None.

Mr. Carlblom presented the following resolution which was adopted:

Resolved, that the valuation of the railroad property of the several railroad companies of the state be and the same is hereby apportioned among the several counties of the state, in proportion to the number of miles of each class of such property in each of said counties at the assessed value thereof per mile as follows, to-wit:

BARNES COUNTY.

Northern Pacific Railway Company—

Main line, 37.058 miles at \$6,500 per mile.
 Branch line, 21.407 miles at \$6,500 per mile.
 Sidetracks, 9.616 miles at \$1,500 per mile.
 Sidetracks, 1.130 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Main line, 52.68 miles at \$5,850 per mile.
 Sidetracks, 3.389 miles at \$1,500 per mile.

BENSON COUNTY.

Great Northern Railway Company—

Sidetrack, 2.88 miles at \$1,500 per mile.
 Main line, 30.98 miles at \$6,500 per mile.

Northern Pacific Railway Company—

Branch line, 36.019 miles at \$6,500 per mile.
Sidetrack, 2.911 miles at \$1,500 per mile.

BILLINGS COUNTY.**Northern Pacific Railway Company—**

Main line, 45.349 miles at \$6,500 per mile.
Sidetracks, 5.626 miles at \$1,500 per mile.

BOTTINEAU COUNTY.**Great Northern Railway Company—**

Branch line, 22.82 miles at \$6,500 per mile.
Sidetracks, 1.13 miles at \$1,500 per mile.

BURLEIGH COUNTY.**Bismarck, Washburn & Great Falls Railway Company—**

Main line, 27.23 miles at \$1,500 per mile.
Sidetracks, 1.23 miles at \$500 per mile.

Northern Pacific Railway Company—

Main line, 37.966 miles at \$6,500 per mile.
Sidetracks, 8.409 miles at \$1,500 per mile.

CASS COUNTY.**Great Northern Railway Company—**

Main line, 27.86 miles at \$6,500 per mile.
Branch line, 108.92 at \$6,500 per mile.
Sidetracks, 20.18 miles at \$1,500 per mile.

Northern Pacific Railway Company—

Main line, 43.015 miles at \$6,500 per mile.
Branch line, 32.278 miles at \$6,500 per mile (Fargo South-western.)
Sidetracks, 33.086 miles at \$1,500 per mile.
Sidetracks, 2.393 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Main line, 4.93 miles at \$5,850 per mile.

Chicago, Milwaukee & St. Paul Railway Company—

Main line, 18.43 miles at \$6,500 per mile.

Sidetracks, 2.05 miles at \$1,500 per mile.

CAVALIER COUNTY.

Great Northern Railway Company—

Branch line, 46.59 miles at \$6,500 per mile.

Sidetracks, 3.49 miles at \$1,500 per mile.

DICKY COUNTY.

Great Northern Railway Company—

Branch line, 25.22 miles at \$6,500 per mile.

Sidetracks, 2.56 miles at \$1,500 per mile.

Northern Pacific Railway Company—

Branch line, 10.958 miles at \$6,500 per mile.

Sidetracks, 1.449 miles at \$1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—

Branch line, 25.00 miles at \$4,550 per mile.

Sidetracks, 1.38 miles at \$1,500 per mile.

Chicago & Northwestern Railway Company—

Branch line, 14.28 miles at \$4,550 per mile.

Sidetracks, 1.56 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Branch line, 44.35 miles at \$4,550 per mile.

Sidetracks, 2.133 miles at \$1,500 per mile.

EDDY COUNTY.

Northern Pacific Railway Company—

Branch line, 19.521 miles at \$6,500 per mile.

Sidetracks, 1.650 miles at \$1,500 per mile.

EMMONS COUNTY.**Minneapolis, St. Paul & Sault Ste. Marie Railway Company—**

Branch line, 16.65 miles at \$4,550 per mile.

Sidetracks, .917 miles at \$1,500 per mile.

FOSTER COUNTY.**Northern Pacific Railway Company—**

Branch line, 4.520 miles at \$6,500 per mile.

Branch line, 19.272 miles at \$6,500 per mile.

Branch line, 6.362 miles at \$6,500 per mile.

Sidetracks, 2.933 miles at \$1,500 per mile.

Sidetracks, .058 miles at \$1,500 per mile.

Sidetracks, 1.192 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Main line, 25.83 miles at \$5,850 per mile.

Sidetracks, 1.481 miles at \$1,500 per mile.

GRAND FORKS COUNTY.**Great Northern Railway Company—**

Main line, 83.28 miles at \$6,500 per mile.

Branch line, 37.21 miles at \$6,500 per mile.

Sidetracks, 26.56 miles at \$1,500 per mile.

Northern Pacific Railway Company—

Branch line, 33.507 miles at \$6,500 per mile.

Sidetracks, 6.185 miles at \$1,500 per mile.

GRIGGS COUNTY.**Northern Pacific Railway Company—**

Branch line, 36.974 miles at \$6,500 per mile.

Sidetracks, 3.198 miles at \$1,500 per mile.

KIDDER COUNTY.**Northern Pacific Railway Company—**

Main line, 30.144 miles at \$6,500 per mile.

Sidetracks, 4.839 miles at \$1,500 per mile.

L'MOURE COUNTY.

Northern Pacific Railway Company—

Branch line, 35.004 miles at \$6,500 per mile (Fargo South-western.)

Branch line, 24.508 miles at \$6,500 per mile (James River Branch.)

Branch line, 4.238 miles at \$6,500 per mile (Oakes Branch.)

Sidetracks, 3.500 miles at \$1,500 per mile.

Sidetracks, 1.513 miles at \$1,500 per mile.

Sidetracks, .303 miles at \$1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—

Branch line, 6.61 miles at \$4,550 per mile.

Sidetracks, .74 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Branch line, 10.42 miles at \$4,550 per mile.

Sidetracks, .727 miles at \$1,500 per mile.

LOGAN COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Branch line, 44.05 miles at \$4,550 per mile.

Sidetracks, .641 miles at \$1,500 per mile.

M'HENRY COUNTY.

Great Northern Railway Company—

Main line, 36.67 miles at \$6,500 per mile.

Sidetracks, 4.74 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Main line, 41.46 miles at \$5,850 per mile.

Sidetracks, 1.553 miles at \$1,500 per mile.

M'INTOSH COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Branch line, 12.83 miles at \$4,550 per mile.

Sidetracks, .655 miles at \$1,500 per mile.

M'LEAN COUNTY.

Bismarck, Washburn & Great Falls Railway Company—

Main line, .36 miles at \$1,500 per mile.

Sidetrack, .25 mile at \$500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Main line, 5 miles at \$5,850 per mile.

MORTON COUNTY.

Northern Pacific Railway Company—

Main line, 76.046 miles at \$6,500 per mile.

Sidetracks, 22.836 miles at \$1,500 per mile.

PEMBINA COUNTY.

Great Northern Railway Company—

Main line, 32.61 miles at \$6,500 per mile.

Branch line, 34.26 miles at \$6,500 per mile.

Sidetracks, 6.50 miles at \$1,500 per mile.

Northern Pacific Railway Company—

Branch line, 32.537 miles at \$6,500 per mile.

Sidetracks, 4.705 miles at \$1,500 per mile.

NELSON COUNTY.

Great Northern Railway Company—

Main line, 25.51 miles at \$6,500 per mile.

Branch line, 1.16 miles at \$6,500 per mile.

Sidetracks, 4.06 miles at \$1,500 per mile.

PIERCE COUNTY.

Great Northern Railway Company—

Main line, 18.01 miles at \$6,500 per mile.

Branch line, 15.84 miles at \$6,500 per mile.

Sidetracks, 2.34 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Main line, 2 miles at \$5,850 per mile.

RAMSEY COUNTY.**Great Northern Railway Company—**

Main line, 40.14 miles at \$6,500 per mile.
Branch line, 7.07 miles at \$6,500 per mile.
Sidetracks, 7.85 miles at \$1,500 per mile.

Devils Lake & Chataqua Railway Company—

Main line, 4.75 miles at \$600 per mile.
Sidetracks, .132 miles at \$200 per mile.

RANSOM COUNTY.**Northern Pacific Railway Company—**

Branch line, 41.424 miles at \$6,500 per mile.
Sidetracks, 3.996 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Main line, 23.34 miles at \$5,850 per mile.
Sidetracks, 3.178 miles at \$1,500 per mile.

RICHLAND COUNTY.**Great Northern Railway Company—**

Branch line, 72.93 miles at \$6,500 per mile.
Sidetracks, 6.23 miles at \$1,500 per mile.

Northern Pacific Railway Company—

Branch line, 32.046 miles at \$6,500 per mile (Fergus Falls Branch.)

Branch line, 14.83 miles at \$6,500 per mile (Fairview Branch.)

Sidetracks, 3.55 miles at \$1,500 per mile.

Sidetracks, 1.229 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Main line, 45.06 miles at \$5,850 per mile.
Branch line, 17.08 miles at \$4,550 per mile.
Sidetracks, 3.103 miles at \$1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—

Main line, 50.97 miles at \$6,500 per mile.
Sidetracks, 2.78 miles at \$1,500 per mile.

ROLETTE COUNTY.**Great Northern Railway Company—**

Branch line, 14.74 miles at \$6,500 per mile.
Sidetracks, 1.18 miles at \$1,500 per mile.

SARGENT COUNTY.**Great Northern Railway Company—**

Branch line, 46.63 miles at \$6,500 per mile.
Sidetracks, 3 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Branch line, 36.73 miles at \$4,550 per mile.
Sidetracks, 2.406 miles at \$1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—

Branch line, 17.20 miles at \$4,550 per mile.
Sidetracks, 1.41 miles at \$1,500 per mile.

Northern Pacific Railway Company—

Branch line, 10.032 miles at \$6,500 per mile.
Sidetracks, 1.691 miles at \$1,500 per mile.

STARK COUNTY.**Northern Pacific Railway Company—**

Main line, 58.861 miles at \$6,500 per mile.
Sidetracks, 16.652 miles at \$1,500 per mile.

STEELE COUNTY.

Great Northern Railway Company—

Branch line, 35.88 miles at \$6,500 per mile.

Sidetracks, 2.90 miles at \$1,500 per mile.

STUTSMAN COUNTY.

Northern Pacific Railway Company—

Main line, 49.124 miles at \$6,500 per mile.

Branch line, 24.040 miles at \$6,500 per mile (James River branch).

Branch line, 32.839 miles at \$6,500 per mile (Devils Lake branch).

Sidetracks, 14.958 miles at \$1,500 per mile.

Sidetracks, 1.336 miles at \$1,500 per mile.

Sidetracks, 1.757 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Main line, 19.10 miles at \$5,850 per mile.

Sidetracks, .944 miles at \$1,500 per mile.

TOWNER COUNTY.

Great Northern Railway Company—

Branch line, 33.40 miles at \$6,500 per mile.

Sidetracks, 1.74 miles at \$1,500 per mile.

TRAILL COUNTY.

Great Northern Railway Company—

Main line, 30.33 miles at \$6,500 per mile.

Branch line, 63.99 miles at \$6,500 per mile.

Sidetracks, 13.35 miles at \$1,500 per mile.

WALSH COUNTY.

Great Northern Railway Company—

Main line, 24.82 miles at \$6,500 per mile.

Branch line, 42.26 miles at \$6,500 per mile.

Sidetracks, 7.35 miles at \$1,500 per mile.

Northern Pacific Railway Company—

Branch line, 30.193 miles at \$6,500 per mile.

Sidetracks, 5.382 miles at \$1,500 per mile.

WARD COUNTY.**Great Northern Railway Company—**

Main line, 93.03 miles at \$6,500 per mile.

Sidetracks, 12.68 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Main line, 98.42 miles at \$5,850 per mile.

Sidetracks, 5.331 miles at \$1,500 per mile.

WELLS COUNTY.**Minneapolis, St. Paul & Sault Ste. Marie Railway Company—**

Main line, 43.18 miles at \$5,850 per mile.

Sidetracks, 3.329 miles at \$1,500 per mile.

Northern Pacific Railway Company—

Branch line, 21.633 miles at \$6,500 per mile (Sykeston branch).

Sidetracks, 2.344 miles at \$1,500 per mile.

WILLIAMS COUNTY.**Great Northern Railway Company—**

Main line, 63.78 miles at \$6,500 per mile.

Sidetracks, 12.43 miles at \$1,500 per mile.

On motion the board adjourned to meet at 9 o'clock a. m.
August 14th.

SEVENTH DAY.

Tuesday, August 14, 1900.

Board met pursuant to adjournment at 9 o'clock a. m., President Fancher in the chair.

Members present: A. N. Carlblom, John F. Cowan, H. U. Thomas and D. W. Driscoll.

On motion the board took up the assessment of goods and merchandise and personal property.

On motion the board adjourned to meet at 2 o'clock.

AFTERNOON SESSION.

Board met pursuant to adjournment, President Fancher in the chair.

Members present: A. N. Carlblom, John F. Cowan, D. W. Driscoll and H. U. Thomas.

On motion the board took up the equalization of personal property in the several counties, and state banks.

On motion the board adjourned to meet at 10 o'clock a. m. August 15th.

EIGHTH DAY.

Wednesday, August 15, 1900.

The board met pursuant to adjournment, President Fancher in the chair.

Members present: A. N. Carlblom, John F. Cowan and D. W. Driscoll.

On motion the board took up the matter of banks throughout the state.

On motion the board adjourned to meet at 2 o'clock p. m.

AFTERNOON SESSION.

Board met pursuant to adjournment, President Fancher in the chair.

Members present: A. N. Carlblom, John F. Cowan and D. W. Driscoll.

On motion the board again took up the matter of state banks.

Mr. Carlblom moved that the state tax levy to defray the general expenses of the state for the current year be fixed at the specific sum of four hundred and forty-seven thousand, six hundred dollars (\$447,600), being at the rate of three and eight-tenths (3.8) mills on the dollar of the assessed valuation of all taxable property in the state as equalized by the state board of equalization for the year 1900.

That the state tax levy to pay interest on the state debt for the current year be fixed at the specific sum of fifty-eight thousand eight hundred and ninety-four dollars (\$54,894), being at the rate of five-tenths (.5) of one mill on the dollar of the assessed valuation of all taxable property in the state as equalized by the state board of equalization for the year 1900; and,

That the special tax levy for the payment of wolf bounties be fixed at the specific sum of twenty-three thousand five hundred and fifty-seven dollars, (\$23,557), being at the rate of two-tenths (.2) of one mill on the dollar of the assessed valuation of all taxable property in the state as equalized by the state board of equalization for the year 1900.

On motion the above resolution was adopted.

On motion the board adjourned to meet at 10 o'clock a. m. August 16.

NINTH DAY.

Thursday, August 16, 1900.

Board met pursuant to adjournment, President Fancher in the chair.

Members present: John F. Cowan, D. W. Driscoll.

The minutes of the meetings of August 7th, 8th, 9th, 10th, 11th, 13th, 14th, 15th and 16th were read and approved.

On motion of Mr. Cowan the board adjourned sine die.

LANDS.

It was moved and duly seconded that lands exclusive of structures and improvements thereon, be equalized as follows and that the percentum of increase and decrease in the several counties be as follows:

COUNTIES	Per Cent Reduction	Per Cent Increase	Average Per Acre	Remarks
Barnes	10	\$ 3 66	
Benson	5	3 10	
Billings	30	no change
Bottineau	10	2 85	
Burleigh	2	1 82	
Cass	6 56	no change
Cavalier	32	3 39	
Dickey	2 43	no change
Eddy	4	3 17	
Emmons	1 51	no change
Foster	6	3 12	
Grand Forks	22	5 69	
Griggs	2	3 57	
Kidder	1 25	no change
LaMoure	3	2 68	
Logan	30	1 17	
McHenry	10	1 82	
McIntosh	1 76	no change
McLean	1 04	no change
Mercer	40	53	
Morton	20	1 42	
Nelson	3 29	no change
Oliver	10	.....	74	
Pembina	7	4 27	
Pierce	2 86	no change
Ramsey	6	3 34	
Ransom	3 30	no change
Richland	22	5 83	
Rolette	2 73	no change
Sargent	2	2 40	
Stark	33	65	
Steele	4 47	no change
Stutsman	5	2 39	
Towner	4	3 16	
Traill	22	6 65	
Walsh	24	5 16	
Ward	10	.....	1 56	
Wells	4	3 33	
Williams	2 20	no change

LOTS.

It was moved and duly seconded that the assessment of city, town and village lots exclusive of structures and improvements thereon, be equalized as follows, and the percentum of increase and decrease be as follows:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	no change
Benson	no change
Billings	no change
Bottineau	no change
Burleigh	no change
Cass	5	
Cavalier	10	
Dickey	no change
Eddy	no change
Emmons	no change
Foster	no change
Grand Forks	5	
Griggs	no change
Kidder	no change
LaMoure	no change
Logan	no change
McHenry	no change
McIntosh	no change
McLean	no change
Mercer	no change
Morton	no change
Nelson	no change
Oliver	no change
Pembina	no change
Pierce	no change
Ramsey	no change
Ransom	7	
Richland	no change
Rolette	no change
Sargent	no change
Stark	no change
Steele	no change
Stutsman	no change
Towner	no change
Traill	10	
Walsh	no change
Ward	no change
Wells	no change
Williams	no change

STRUCTURES ON LANDS AND LOTS.

It was moved and duly seconded that the structures and improvements on lands and lots be equalized as follows, and that the percentum of increase and decrease in the several counties be as follows:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	no change
Benson	no change
Billings	no change
Bottineau	no change
Burleigh	5	no change
Cass	no change
Cavalier	no change
Dickey	5	no change
Eddy	no change
Emmons	no change
Foster	no change
Grand Forks	no change
Griggs	no change
Kidder	no change
LaMoure	no change
Logan	50	no change
McHenry	35	no change
McIntosh	no change
McLean	no change
Mercer	100	no change
Morton	60	no change
Nelson	no change
Oliver	no change
Pembina	no change
Pierce	no change
Ramsey	no change
Ransom	10	no change
Richland	no change
Rolette	no change
Sargent	no change
Stark	no change
Steele	no change
Stutsman	no change
Towner	no change
Traill	no change
Walsh	no change
Ward	no change
Wells	no change
Williams	5	no change

HORSES ONE YEAR OLD.

On motion duly seconded and carried, the value of horses one year old was equalized among the several counties of the first district at \$15 per head, in the Second district at \$12 per head, and in the Third district at \$10 per head, and that the percentum of increase and decrease be as follows:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	no change
Benson	no change
Billings	25	
Bottineau	10	.....
Burleigh	no change
Cass	no change
Cavalier	20	
Dickey	20	
Eddy	no change
Emmons	5	.....
Foster	70	
Grand Forks	no change
Griggs	9	
Kidder	no change
LaMoure	no change
Logan	no change
McHenry	9	.....
McIntosh	no change
McLean	no change
Mercer	25	
Morton	7	.....
Nelson	no change
Oliver	13	
Pembina	no change
Pierce	7	.....
Ramsey	20	
Ransom	20	
Richland	no change
Rolette	no change
Sargent	no change
Stark	no change
Steele	40	
Stutsman	8	
Towner	4	.....
Traill	25	
Walsh	9	
Ward	no change
Wells	no change
Williams	33	

HORSES TWO YEARS OLD.

On motion duly seconded and carried, the value of horses two years old was equalized among the several counties of the First district at \$23 per head, Second district at \$20 per head, and in the Third district at \$17 per head, and the percentum of increase and decrease be as follows:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	18	
Benson	11	
Billings	41	
Bottineau		no change
Burleigh		no change
Cass		no change
Cavalier	33	
Dickey	18	
Eddy		no change
Emmons		no change
Foster	33	
Grand Forks	15	
Griggs	5	
Kidder	13	
LaMoure	17	
Logan	28	
McHenry	8	
McIntosh	6	
McLean	5	
Mercer	13	
Morton		no change
Nelson		no change
Oliver	22	
Pembina	15	
Pierce	20	
Ramsey	31	
Ransom	33	
Richland	15	
Rolette	7	
Sargent		no change
Stark	13	
Steele	11	
Stutsman	20	
Towner		no change
Trall	35	
Walsh	15	
Ward	5	
Wells	5	
Williams	35	

HORSES THREE YEARS OLD.

On motion duly seconded and carried, the value of horses three years old and over was equalized among the several counties of the First district at \$38 per head, in the Second district at \$34 per head, and in the Third district at \$26 per head, and the per centum of increase and decrease be as follows:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes .....	.....	5	
Benson .....	.....	.....	no change
Billings .....	.....	60	
Bottineau .....	.....	.....	no change
Burleigh .....	.....	.....	no change
Cass	5	.....
Cavalier .....	.....	13	
Dickey .....	.....	13	
Eddy .....	.....	.....	no change
Emmons	8	.....
Foster .....	.....	36	
Grand Forks	5	.....
Griggs .....	.....	.....	no change
Kidder	3	.....
LaMoure .....	.....	6	
Logan .....	.....	13	
McHenry	10	.....
McIntosh	7	.....
McLean .....	.....	7	
Mercer .....	.....	53	
Morton	15	.....
Nelson .....	.....	.....	no change
Oliver .....	.....	28	
Pembina	4	.....
Pierce .....	.....	7	
Ramsey	4	.....
Ransom .....	.....	13	
Richland	5	.....
Rolette .....	.....	5	
Sargent .....	.....	.....	no change
Stark .....	.....	30	
Steele .....	.....	8	
Stutsman	7	.....
Towner .....	.....	.....	no change
Trall .....	.....	5	
Walsh .....	.....	6	
Ward	4	.....
Wells .....	.....	9	
Williams .....	.....	30	

STALLIONS.

On motion duly seconded and carried the value of stallions were equalized among the several counties at \$150 each, and that the percentum of increase and decrease be as follows:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	100	no change
Benson	70	
Billings	50	
Bottincau	87	
Burleigh	142	
Cass	
Cavaller	50	
Dickey	140	
Eddy	33	
Emmons	140	
Foster	100	
Grand Forks	130	
Griggs	20	
Kidder	168	
LaMoure	32	
Logan	87	
McHenry	120	
McIntosh	200	
McLean	111	
Mercer	360	
Morton	108	
Nelson	20	
Oliver	142	
Pembina	9	
Pierce	240	
Ramsey	31	
Ransom	50	
Richland	100	
Rolette	5	
Sargent	113	
Stark	50	
Steele	113	
Stutsman	20	
Towner	20	
Traill	265	
Walsh	20	
Ward	80	
Wells	53	
Williams	115	

CATTLE ONE YEAR OLD.

On motion duly seconded and carried the value of cattle one year old was equalized at \$10 per head, and the percentum of increase and decrease be as follows:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	70	
Benson	25	
Billings	no change
Bottineau	11	
Burleigh	no change
Cass	no change
Cavalier	88	
Dickey	67	
Eddy	5	
Emmons	no change
Foster	124	
Grand Forks	100	
Griggs	74	
Kidder	25	
LaMoure	no change
Logan	no change
McHenry	100	
McIntosh	19	
McLean	no change
Mercer	11	
Morton	9	
Nelson	25	
Oliver	25	
Pembina	100	
Pierce	no change
Ramsey	100	
Ransom	66	
Richland	100	
Rolette	no change
Sargent	24	
Stark	no change
Steele	46	
Stutsman	no change
Towner	no change
Traill	150	
Walsh	92	
Ward	no change
Wells	100	
Williams	no change

CATTLE TWO YEARS OLD.

On motion duly seconded and carried the value of cattle two years old was equalized at \$14 per head, and the percentum of increase and decrease be as follows:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	42	
Benson	7	
Billings	7	.....
Bottineau	7	
Furleigh	no change
Cass	no change
Cavalier	75	
Dickey	16	
Eddy	no change
Emmons	no change
Foster	97	
Grand Forks	40	
Griggs	50	
Kidder	16	
LaMoure	no change
Logan	25	
McHenry	55	
McIntosh	17	
McLean	3	.....
Mercer	16	
Morton	no change
Nelson	16	
Oliver	16	
Pembina	40	
Pierce	11	.....	no change
Ramsey	75	
Ransom	40	
Richland	55	
Rolette	
Sargent	14	
Stark	7	.....
Steele	22	
Stutsman	7	.....
Towner	4	
Traill	75	
Walsh	71	
Ward	
Wells	55	
Williams	15	.....	no change

CATTLE THREE YEARS OLD.

On motion duly seconded and carried the value of cattle three years old and over was equalized at \$25 per head, and the per centum of increase and decrease be as follows:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes		54	
Benson		14	
Billings			no change
Bottineau		42	
Purleigh		4	
Cass			no change
Cavalier		65	
Dickey		13	
Eddy		14	
Emmons	3		
Foster		150	
Grand Forks		70	
Griggs		70	
Kidder		25	
LaMoure		25	
Logan		93	
McHenry		25	
McIntosh		56	
McLean			no change
Mercer		25	
Morton			no change
Nelson			no change
Oliver		23	
Pembina		37	
Pierce			no change
Ramsey		70	
Ransom		24	
Richland		25	
Rolette		6	
Sargent		37	
Stark			no change
Steele		58	
Stutsman			no change
Towner		8	
Traill		100	
Walsh	28		
Ward			no change
Wells		92	
Williams			no change

COWS.

On motion duly seconded and carried the value of cows three years old and over was equalized throughout the state at \$17 per head, and the percentum of increase and decrease be as follows:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	17	
Benson	13	
Billings	15	.....
Bottineau	no change
Burleigh	no change
Cass	no change
Cavalier	40	
Dickey	13	
Eddy	8	
Emmons	no change
Foster	112	
Grand Forks	41	
Griggs	33	
Kidder	13	
LaMoure	5	.....
Logan	13	
McHenry	40	
McIntosh	13	
McLean	no change
Mercer	13	
Morton	no change
Nelson	12	
Oliver	5	
Pembina	12	
Pierce	5	.....
Ramsey	12	
Ransom	40	
Richland	13	
Rolette	no change
Sargent	12	
Stark	5	.....
Steele	16	
Stutsman	6	
Towner	7	.....
Trall	41	
Walsh	46	
Ward	no change
Wells	40	
Williams	14	.....

WORK OXEN.

On motion duly seconded and carried the value of work oxen throughout the state was equalized at \$25 per head and the per centum of increase and decrease be as follows:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	92	
Benson	4	
Billings	
Bottineau	25	
Burleigh	
Cass	
Cavalier	56	
Dickey	78	
Eddy	no change
Emmons	23	
Foster	139	
Grand Forks	25	
Griggs	17	
Kidder	no change
LaMoure	14	
Logan	13	
McHenry	25	
McIntosh	
McLean	6	
Mercer	
Morton	
Nelson	24	
Oliver	no change
Pembina	
Pierce	16	
Ramsey	32	
Ransom	25	
Richland	10	
Rolette	no change
Sargent	
Stark	
Steele	63	
Stutsman	no change
Towner	4	
Trall	
Walsh	25	
Ward	6	
Wells	4	
Williams	

MULES AND ASSES.

On motion duly seconded and carried the value of mules and asses one year old was equalized at \$18 per head, and the per centum of increase and decrease be as follows:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes		80	
Benson			
Billings		28	
Bottineau			
Burleigh		14	
Cass		4	
Cavalier		31	
Dickey		120	
Eddy		47	
Emmons		20	
Foster		157	
Grand Forks	5		
Griggs		80	
Kidder			
LaMoure			no change
Logan	10		
McHenry	30		
McIntosh			
McLean			
Mercer			
Morton			no change
Nelson			
Oliver	52		
Pembina		20	
Pierce			
Ramsey		80	
Ransom		80	
Richland	9		
Rolette			no change
Sargent		50	
Stark		80	
Steele		27	
Stutsman			no change
Towner	18		
Trall		50	
Walsh			
Ward	10		
Wells	5		
Williams			

MULES AND ASSES TWO YEARS OLD.

On motion duly seconded and carried the value of mules and asses two years old was equalized at \$25 per head, and the per centum of increase and decrease be as follows:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	no change
Benson .....	.....	25
Billings	30	.....
Bottineau .....	.....	.....
Burleigh .....	.....	.....
Cass .....	.....	.....
Cavalier .....	.....	.....
Dickey .....	.....	.....
Eddy .....	.....	.....
Emmons .....	.....	16
Foster	66	no change
Grand Forks .....	.....	.....
Griggs	100	.....
Kidder .....	.....	.....
LaMoure .....	.....	.....
Logan .....	.....	.....
McHenry	30	.....
McIntosh .....	.....	.....
McLean .....	.....	.....
Mercer .....	.....	.....
Morton .....	.....	.....
Nelson	no change
Oliver .....	.....	.....
Pembina	30	.....
Pierce .....	.....	14
Ramsey .....	.....	60
Ransom .....	.....	66
Richland	17	.....
Rolette	12	.....
Sargent .....	.....	25
Stark .....	.....	.....
Steele .....	.....	.....
Stutsman .....	.....	25
Towner	12	.....
Traill .....	.....	25
Walsh .....	.....	.....
Ward .....	.....	16
Wells	21	.....
Williams .....	.....	.....

MULES AND ASSES THREE YEARS OLD AND OVER.

On motion duly seconded and carried the value of mules and asses three years old and over was equalized at \$40 per head, throughout the state, and the percentum of increase and decrease, be as follows:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	44	no change
Benson	14	
Billings	11	.....
Bottineau	33	
Burleigh	122	
Cass	
Cavaller	106	
Dickey	38	
Eddy	8	
Emmons	40	
Foster	21	
Grand Forks	12	
Griggs	33	
Kidder	40	
LaMoure	11	
Logan	
McHenry	40	
McIntosh	25	
McLean	60	
Mercer	no change
Morton	115	
Nelson	
Oliver	150	
Pembina	20	
Pierce	45	
Ramsey	12	
Ransom	33	
Richland	10	.....
Rolette	11	
Sargent	21	
Stark	100	
Steele	25	
Stutsman	24	
Towner	11	
Traill	11	
Walsh	12	
Ward	12	.....
Wells	7	.....
Williams	109	

SHEEP.—(Item 4.)

On motion duly seconded and carried sheep throughout the state were equalized at \$1.70 per head, and the percentum of increase and decrease be as follows:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes .....	.....	61	
Benson .....	.....	34	
Billings	15	.....
Bottineau .....	.....	70	
Burleigh	2	.....
Cass	2	.....
Cavalier .....	.....	70	
Dickey .....	.....	16	
Eddy	11	.....
Emmons	2	.....
Foster .....	.....	70	
Grand Forks .....	.....	70	
Griggs .....	.....	17	
Kidder	2	.....
LaMoure	2	.....
Logan .....	.....	26	
McHenry .....	.....	70	
McIntosh .....	.....	11	
McLean .....	.....	.....	no change
Mercer .....	.....	36	
Morton .....	.....	36	
Nelson .....	.....	13	
Oliver .....	.....	70	
Pembina .....	.....	10	
Pierce .....	.....	70	
Ramsey .....	.....	14	
Ransom .....	.....	70	
Richland .....	.....	70	
Rolette .....	.....	8	
Sargent .....	.....	8	
Stark	15	.....
Steele .....	.....	40	
Stutsman .....	.....	.....	no change
Towner .....	.....	8	
Trall .....	.....	70	
Walsh .....	.....	27	
Ward	3	.....
Wells .....	.....	70	
Williams .....	.....	30	

SWINE—(Item 5.)

On motion duly seconded and carried the value of swine throughout the state was equalized at \$3 per head, and the per centum of increase and decrease be as follows:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	34	
Benson	no change
Billings	50	
Bottineau	no change
Burleigh	6	
Cass	no change
Cavalier	112	
Dickey	50	
Eddy	no change
Emmons	29	
Foster	200	
Grand Forks	20	
Griggs	35	
Kidder	7	
LaMoure	6	
Logan	17	
McHenry	19	.....
McIntosh	40	
McLean	50	
Mercer	no change
Morton	15	
Nelson	16	
Oliver	no change
Pembina	97	
Pierce	no change
Ramsey	100	
Ransom	100	
Richland	50	
Rolette	3	.....
Sargent	102	
Stark	13	.....
Steele	40	
Stutsman	15	
Towner	no change
Tradill	9	
Walsh	36	
Ward	no change
Wells	23	.....
Williams	11	.....

WAGONS AND CARRIAGES.

It was moved and carried that the valuation of wagons and carriages as returned by the several counties be equalized throughout the state as follows by adding or deducting the following percentums:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	
Benson	
Billings	
Bottineau	
Burleigh	
Cass	
Cavalier	50	
Dickey	50	
Eddy	
Emmons	
Foster	30	
Grand Forks	10	
Griggs	
Kidder	
LaMoure	10	
Logan	
McHenry	
McIntosh	
McLean	
Mercer	
Morton	
Nelson	
Oliver	
Pembina	
Pierce	10	.....
Ramsey	
Ransom	20	
Richland	
Rolette	
Sargent	10	
Stark	15	.....
Steele	
Stutsman	5	.....
Towner	
Traill	50	
Walsh	10	
Ward	10	
Wells	
Williams	10	.....

ORGANS.—(Item 7.)

On motion duly seconded and carried the value of organs throughout the state was equalized at \$20 each, and the percentum of increase and decrease be as follows:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes		60	
Benson		23	
Billings	20		
Bottineau		21	
Burleigh		20	
Cass			
Cavalier		50	
Dickey		66	
Eddy			no change
Emmons		82	
Foster		150	
Grand Forks	20		
Griggs		37	
Kidder		37	
LaMoure		11	
Logan		60	
McHenry		62	
McIntosh		33	
McLean		33	
Mercer		47	
Morton		15	
Nelson			no change
Oliver		42	
Pembina		34	
Pierce		16	
Ramsey		96	
Ransom		87	
Richland		38	
Rolette		14	
Sargent		21	
Stark		11	
Steele		21	
Stutsman		33	
Towner		14	
Traill		95	
Walsh		25	
Ward		20	
Wells		12	
Williams		16	

PIANOS.—(Item 8.)

On motion duly seconded and carried the value of pianos in the several counties throughout the state be equalized at \$70 each and the percentum of increase and decrease be as follows:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes .....	.....	75	
Benson .....	.....	37	
Billings	30	.....
Bottineau	28	.....
Burleigh .....	.....	.....
Cass .....	.....	.....	no change
Cavalier .....	.....	84	
Dickey .....	.....	69	
Eddy .....	.....	.....	no change
Emmons .....	.....	170	
Foster .....	.....	160	
Grand Forks	6	.....
Griggs .....	.....	.....	no change
Kidder .....	.....	22	
LaMoure .....	.....	9	
Logan .....	.....	.....
McHenry .....	.....	120	
McIntosh	30	.....
McLean .....	.....	94	
Mercer .....	.....	.....
Morton	13	.....
Nelson .....	.....	.....	no change
Oliver .....	.....	180	
Pembina .....	.....	24	
Pierce	6	.....
Ramsey .....	.....	29	
Ransom .....	.....	75	
Richland	12	.....
Rolette	16	.....
Sargent .....	.....	62	
Stark	24	.....
Steele .....	.....	.....	no change
Stutsman	21	.....
Towner	9	.....
Traill .....	.....	84	
Walsh .....	.....	.....	no change
Ward .....	.....	6	
Wells	14	.....
Williams	27	.....

HOUSEHOLD GOODS.—(Item 9.)

On motion duly seconded and carried household goods was equalized among the several counties throughout the state by adding the following percentums:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	
Benson	
Billings	
Bottinoau	
Burleigh	20	
Cass	10	
Cavalier	5	
Dickey	25	
Eddy	5	
Emmons	50	
Foster	100	
Grand Forks	
Griggs	
Kidder	
LaMoure	10	
Logan	
McHenry	
McIntosh	
McLean	
Mercer	
Morton	
Nelson	
Oliver	
Pembina	
Pierce	
Ramsey	10	
Ransom	15	
Richland	7	
Rolette	20	
Sargent	20	
Stark	
Steele	50	
Stutsman	30	
Towner	
Traill	20	
Walsh	14	
Ward	
Wells	20	
Williams	10	

AGRICULTURAL TOOLS AND IMPLEMENTS.

It was moved and seconded that the valuation of agricultural tools and implements as returned by the several counties be equalized throughout the state as follows by adding or deducting the following percentums:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes		30	
Benson	18		
Billings			
Bottineau		10	
Burleigh			
Cass		7	
Cavaller		6	
Dickey		30	
Eddy	8		
Emmons	20		
Foster		20	
Grand Forks		22	
Griggs	50		
Kidder			
LaMoure		10	
Logan			
McHenry	20		
McIntosh	20		
McLean	20		
Mercer			
Morton	10		
Nelson	5		
Oliver			
Pembina			
Pierce	40		
Ramsey	10		
Ransom		40	
Richland			
Rolette	20		
Sargent	4		
Stark	15		
Steele			
Stutsman	10		
Towner	10		
Traill		22	
Walsh		10	
Ward	20		
Wells	20		
Williams			

THRESHING MACHINES—(SEPARATORS AND HORSE POWERS).

It was moved and carried that the valuation of separators and horse powers as returned by the several counties be equalized throughout the state as follows by adding or deducting the following percentums:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes .....	.....	.....
Benson	40	.....
Billings .....	.....	.....
Bottineau .....	.....	9	
Burleigh .....	.....	10	
Cass .....	.....	10	
Cavalier .....	.....	114	
Dickey .....	.....	10	
Eddy	40	.....
Emmons .....	.....	10	
Foster .....	.....	.....
Grand Forks .....	.....	.....
Griggs	28	.....
Kidder .....	.....	110	
LaMoure .....	.....	10	
Logan .....	.....	36	
McHenry	53	.....
McIntosh .....	.....	10	
McLean	49	.....
Mercer .....	.....	10	
Morton	50	.....
Nelson .....	.....	40	
Oliver .....	.....	10	
Pembina	8	.....
Pierce	50	.....
Ramsey	2	.....
Ransom	8	.....
Richland .....	.....	25	
Rolette	55	.....
Sargent	13	.....
Stark	32	.....
Steele .....	.....	9	
Stutsman	29	.....
Towner	39	.....
Traill .....	.....	20	
Walsh .....	.....	15	
Ward	56	.....
Wells	10	150	
Williams .....	.....	.....

Note.—Separators equalized at an average of \$120 each. Engines at an average of \$240 each.

THRESHING MACHINES.—(ENGINES AND BOILERS).

It was moved and carried that the valuation of engines and boilers as returned by the several counties throughout the state be equalized as follows by adding or deducting the following percentums:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes .....	.....	50	
Benson	6	.....
Billings .....	.....	.....
Bottineau .....	.....	21	
Burleigh .....	.....	10	
Cass .....	.....	10	
Cavalier .....	.....	200	
Dickey .....	.....	10	
Eddy	19	.....
Emmons .....	.....	10	
Foster .....	.....	65	
Grand Forks .....	.....	99	
Griggs	23	.....
Kidder .....	.....	129	
LaMoure .....	.....	10	
Logan .....	.....	.....
McHenry .....	.....	30	
McIntosh	6	.....
McLean .....	.....	.....
Mercer .....	.....	.....
Morton	10	.....
Nelson .....	.....	49	
Oliver .....	.....	10	
Pembina .....	.....	8	
Pierce	22	.....
Ramsey .....	.....	55	
Ransom .....	.....	50	
Richland .....	.....	25	
Rolette	17	.....
Sargent .....	.....	40	
Stark .....	.....	54	
Steele .....	.....	34	
Stutsman	9	.....
Towner	44	.....
Trall .....	.....	54	
Walsh .....	.....	15	
Ward	70	.....
Wells .....	.....	15	
Williams .....	.....	200	

GOODS AND MERCHANDISE.

It was moved and carried that the assessed valuation of goods and merchandise as returned by the several counties be equalized throughout the state by adding the following percentums:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	15	
Benson	
Billings	20	
Bottineau	
Burlington	20	
Cass	10	
Cavalier	10	
Dickey	10	
Eddy	10	
Emmons	
Foster	
Grand Forks	10	
Griggs	
Kidder	
LaMoure	
Logan	
McHenry	
McIntosh	
McLean	
Mercer	
Morton	10	
Nelson	
Oliver	
Pembina	
Pierce	
Ramsey	
Ransom	20	
Richland	10	
Rolette	10	
Sargent	10	
Stark	
Steele	
Stutsman	10	
Towner	
Traill	10	
Walsh	5	
Ward	
Wells	
Williams	10	

CREDITS.

On motion duly seconded credits other than banks and bankers was equalized among the several counties throughout the state by adding the following percentums:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	100	
Benson	
Billings	
Bottineau	20	
Burleigh	100	
Cass	50	
Cavaller	
Dickey	
Eddy	
Emmons	
Foster	35	
Grand Forks	50	
Griggs	
Kidder	
LaMoure	
Logan	
McHenry	20	
McIntosh	50	
McLean	20	
Mercer	
Morton	
Nelson	
Oliver	
Pembina	100	
Pierce	100	
Ramsey	30	
Ransom	25	
Richland	50	
Rolette	
Sargent	50	
Stark	
Steele	25	
Stutsman	50	
Towner	
Traill	
Walsh	
Ward	
Wells	100	
Williams	

SHARES OF BANK STOCK.—(Item 22).

On motion duly seconded and carried shares of bank stock were equalized among the several counties throughout the state by adding the following percentums to the assessed valuation thereof as returned by the county boards of equalization in the following counties:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	
Benson	
Billings	
Bottineau	
Eurleigh	10	
Cass	20	
Cavalier	
Dickey	
Eddy	
Emmons	
Foster	30	
Grand Forks	5	
Griggs	
Kidder	
LaMoure	
Logan	
McHenry	
McIntosh	
McLean	
Mercer	
Morton	
Nelson	
Oliver	
Pembina	
Pierce	
Ramsey	
Ransom	12	
Richland	30	
Rolette	5	
Sargent	
Stark	
Steele	20	
Stutsman	
Towner	20	
Trall	5	
Walsh	5	
Ward	
Wells	35	
Williams	

**STOCK AND FURNITURE OF SAMPLE ROOMS AND EATING
HOUSES, ETC.—(Item 24).**

On motion duly seconded and carried stock and furniture of sample rooms, eating houses, etc., were equalized throughout the state by adding 20 per cent and the percentum of increase in the several counties be as follows:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	20	
Benson	20	
Billings	20	
Bottineau	20	
Burleigh	20	
Cass	20	
Cavalier	20	
Dickey	20	
Eddy	20	
Emmons	20	
Foster	20	
Grand Forks	20	
Griggs	20	
Kidder	20	
LaMoure	20	
Logan	20	
McHenry	20	
McIntosh	20	
McLean	20	
Mercer	20	
Morton	20	
Nelson	20	
Oliver	20	
Pembina	20	
Pierce	20	
Ramsey	20	
Ransom	20	
Richland	20	
Rolette	20	
Sargent	20	
Stark	20	
Steele	20	
Stutsman	20	
Towner	20	
Traill	20	
Walsh	20	
Ward	20	
Wells	20	
Williams	20	

ELEVATORS. CLASS A.—(Item 25).

On motion duly seconded and carried elevators, (Class A) were equalized among the several counties throughout the state by adding the following percentums to the assessed valuation thereof as returned by the county boards of equalization in the following counties:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	20	
Benson	20	
Billings	20	
Bottineau	20	
Burleigh	20	
Cass	20	
Cavallier	20	
Dickey	20	
Eddy	20	
Emmons	20	
Foster	20	
Grand Forks	20	
Griggs	20	
Kidder	20	
LaMoure	20	
Logan	20	
McHenry	20	
McIntosh	20	
McLean	20	
Mercer	20	
Morton	20	
Nelson	20	
Oliver	20	
Pembina	20	
Pierce	20	
Ramsey	20	
Ransom	20	
Richland	20	
Rolette	20	
Sargent	20	
Stark	20	
Steele	20	
Stutsman	20	
Towner	20	
Traill	20	
Walsh	20	
Ward	20	
Wells	20	
Williams	20	

TELEGRAPH. CLASS A.—(Item 27).

On motion duly seconded and carried telegraph property was equalized by adding 25 per cent throughout the several counties of the state:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	25	
Benson	25	
Billings	25	
Bottineau	25	
Burleigh	25	
Cass	25	
Cavalier	25	
Dickey	25	
Eddy	25	
Emmons	25	
Foster	25	
Grand Forks	25	
Griggs	25	
Kidder	25	
LaMoure	25	
Logan	25	
McHenry	25	
McIntosh	25	
McLean	25	
Mercer	25	
Morton	25	
Nelson	25	
Oliver	25	
Pembina	25	
Pierce	25	
Ramsey	25	
Ransom	25	
Richland	25	
Rolette	25	
Sargent	25	
Stark	25	
Steele	25	
Stutsman	25	
Towner	25	
Traill	25	
Walsh	25	
Ward	25	
Wells	25	
Williams	25	

TELEPHONE. CLASS B.—(Item 27).

On motion duly seconded and carried telephone property was equalized by adding 15 per cent throughout the several counties of the state:

COUNTIES	Per Cent Reduction	Per Cent Increase	Remarks
Barnes	15	
Benson	15	
Billings	15	
Bottineau	15	
Burleigh	15	
Cass	15	
Cavaller	15	
Dickey	15	
Eddy	15	
Emmons	15	
Foster	15	
Grand Forks	15	
Griggs	15	
Kidder	15	
LaMoure	15	
Logan	15	
McHenry	15	
McIntosh	15	
McLean	15	
Mercer	15	
Morton	15	
Nelson	15	
Oliver	15	
Pembina	15	
Pierce	15	
Ramsey	15	
Ransom	15	
Richland	15	
Rolette	15	
Sargent	15	
Stark	15	
Steele	15	
Stutsman	15	
Towner	15	
Traill	15	
Walsh	15	
Ward	15	
Wells	15	
Williams	15	

VALUATION OF ALL PROPERTY WITHIN THE STATE OF
NORTH DAKOTA AS FIXED BY THE STATE BOARD OF
EQUALIZATION.

Real property	\$ 73,574,494
Personal property	26,262,466
Railroad property	17,367,525
<hr/>	
Total valuation of state	\$ 117,204,485

LEVY.

General	3.8
Bond interest .....	.5
Wolf bounty .....	.2
<hr/>	
Total	4.5

GREAT NORTHERN RAILWAY COMPANY.

Statement of Mileage of Main and Branch Lines in the State of North Dakota.

NAME OF LINE.	Total Mileage in North Dakota	COUNTY	Recapitulation		
			Main Lines	Branch Lines	Side Tracks
Main Lines—					
Moorhead to Grand Forks Junction	75.35	Richland .....	.....	72.93	6.23
Grand Forks to Boundary Line	80.94	Sargent .....	.....	46.63	3.00
Grand Forks to Minot	206.79	Dickey .....	.....	25.22	2.56
Minot to Montana Boundary Line	143.94	Cass	27.86	108.92	20.18
Branch Lines—					
Tintah Junction to Ellendale	95.14	Trall	30.33	63.99	13.35
Rutland to Aberdeen	10.45	Grand Forks	83.28	37.21	26.56
Breckenridge to Larimore	134.45	Walsh	24.82	42.26	7.35
Casselton to Portland	47.03	Pembina	32.61	34.26	6.50
Ripon to Aneta	57.57	Steele .....	.....	35.88	2.95
Park River to Hannah	94.94	Cavalier .....	.....	46.59	3.49
Rugby Junction to Bottineau	38.66	Nelson	25.51	1.16	4.06
Wahpeton to Moorhead	6.02	Ramsey	40.14	7.07	7.85
Churches Ferry to St. Johns	55.21	Benson	30.98	.....	2.88
Grafton to Walhalla	47.84	Rolette .....	.....	14.74	1.18
Halstead to Alton	9.83	McHenry	36.67	.....	4.74
Addison West Line	11.78	Ward	93.03	.....	12.68
Total	1,115.94	Pierce	18.01	15.84	2.34
		Bottineau .....	.....	22.82	1.13
		Williams	63.78	.....	12.43
		Towner .....	.....	33.40	1.74
		Total	507.02	608.92	143.20

GREAT NORTHERN RAILWAY COMPANY—Continued.

SUMMARY	No. Miles	Rate Per Mile	Valuation as Fixed by State Board
Total mileage Main Line.....	507.02	\$ 6,500.00	\$ 3,295,630
Total mileage Branch Lines.....	608.92	6,500.00	3,957,980
Total mileage Side Tracks.....	143.20	1,500.00	214,800
Total.....	1,243.92	.....	\$ 7,468,410

GREAT NORTHERN RAILWAY COMPANY.

Statement of Mileage of Main and Branch Lines in the State of North Dakota.

NAME OF LINE.	Total Mileage in North Dakota	COUNTY	Recapitulation		
			Main Lines	Branch Lines	Side Tracks
Main Lines—					
Moorhead to Grand Forks Junction	75.35	Richland .....	.....	72.93	6.23
Grand Forks to Boundary Line	80.94	Sargent .....	.....	46.63	3.00
Grand Forks to Minot	206.79	Dickey .....	.....	25.22	2.56
Minot to Montana Boundary Line	143.94	Cass	27.86	108.92	20.18
Branch Lines—		Trail	30.33	63.99	13.35
Tintah Junction to Ellendale	95.14	Grand Forks	83.28	37.21	26.56
Rutland to Aberdeen	10.45	Walsh	24.82	42.26	7.35
Breckenridge to Larimore	134.45	Pembina	32.61	34.26	6.50
Casselton to Portland	47.03	Steele .....	.....	35.88	2.95
Ripon to Aneta	57.57	Cavalier .....	.....	46.59	3.49
Park River to Hannah	94.94	Nelson	25.51	1.16	4.06
Rugby Junction to Bottineau	38.66	Ramsey	40.14	7.07	7.85
Waupeeton to Moorhead	6.02	Benson	30.98	.....	2.88
Churchs Ferry to St. Johns	55.21	Rolette .....	.....	14.74	1.18
Grafton to Wahalla	47.84	McHenry	36.67	.....	4.74
Halstead to Alton	9.83	Ward	93.03	.....	12.68
Addison West Line	11.78	Pierce	18.01	15.84	2.34
		Bottineau .....	.....	22.82	1.13
		Williams	63.78	.....	12.43
		Towner .....	.....	33.40	1.74
Total	1,115.94	Total	507.02	608.92	143.20

GREAT NORTHERN RAILWAY COMPANY—Continued.

SUMMARY	No. Miles	Rate Per Mile	Valuation as Fixed by State Board
Total mileage Main Line.....	507.02	\$ 6,500 00	\$ 3,295,630
Total mileage Branch Lines.....	608.92	6,500 00	3,957,980
Total mileage Side Tracks.....	143.20	1,500 00	214,800
Total.....	1,243.92	.....	\$ 7,468,410

GREAT NORTHERN RAILWAY COMPANY.

Statement of Mileage of Main and Branch Lines in the State of North Dakota.

NAME OF LINE.	Total Mileage in North Dakota	COUNTY	Recapitulation		
			Main Lines	Branch Lines	Side Tracks
Main Lines—		Richland .....	.....	72.93	6.23
Moorhead to Grand Forks Junction	75.35	Sargent .....	.....	46.63	3.00
Grand Forks to Boundary Line.....	80.94	Dickey .....	.....	25.22	2.56
Grand Forks to Minot	206.79	Cass	27.86	108.92	20.18
Minot to Montana Boundary Line	143.94	Trail	30.33	63.99	13.35
Branch Lines—		Grand Forks	83.28	37.21	26.56
Tintah Junction to Ellendale	95.14	Walsh	24.82	42.26	7.35
Rutland to Aberdeen	10.45	Pembina	32.61	34.26	6.50
Breckenridge to Larimore	134.45	Steele .....	.....	35.88	2.95
Casselton to Portland	47.03	Cavalier .....	.....	46.59	3.49
Ripon to Aneta	57.57	Nelson	25.51	1.16	4.08
Park River to Hannah	94.94	Ramsey	40.14	7.07	7.85
Rugby Junction to Bottineau	38.66	Benson	30.98	.....	2.88
Wahpeton to Moorhead	6.02	Rolette .....	.....	14.74	1.18
Churchs Ferry to St. Johns	55.21	McHenry	36.67	.....	4.74
Grafton to Wahalla	47.84	Ward	93.03	.....	12.68
Halstead to Alton	9.83	Pierce	18.01	15.84	2.34
Addison West Line	11.78	Bottineau .....	.....	22.82	1.13
		Williams	63.78	.....	12.43
		Towner .....	.....	33.40	1.74
Total	1,115.94	Total	507.02	608.92	143.20

GREAT NORTHERN RAILWAY COMPANY—Continued.

SUMMARY	No. Miles	Rate Per Mile	Valuation as Fixed by State Board
Total mileage Main Line.....	507.02	\$ 6,500.00	\$ 3,295,630
Total mileage Branch Lines.....	608.92	6,500.00	3,957,980
Total mileage Side Tracks.....	143.20	1,500.00	214,800
Total.....	1,243.92	.....	\$ 7,468,410

NORTHERN PACIFIC RAILWAY COMPANY.

Statement of Mileage of Main and Branch Lines in the State of North Dakota.

NAME OF LINE	Total Mileage in North Dakota	COUNTY	Recapitulation		
			Main Line	Branch Lines	Side Tracks
Fargo to Western Boundary of North Dakota	377.563	Barnes	37.058	21.407	10.746
Fergus Falls Branch	42.078	Benson	.....	36.019	2.911
Fairview Branch	14.830	Billings	45.349	.....	5.626
Red River & Winnipeg	96.237	Burleigh	37.966	.....	8.409
Fargo & South Western Railway	108.706	Cass	43.015	32.278	35.479
Jamestown to LaMoure	48.548	Dickey	.....	10.958	1.449
Valley Junction to Oakes	15.196	Eddy	.....	19.521	1.650
Cooperstown Branch	62.901	Foster	.....	30.154	4.173
Jamestown to Leeds	107.651	Grand Forks	.....	33.507	6.185
Sykeston Branch	27.985	Griggs	.....	36.974	3.198
		Kidder	30.144	.....	4.839
		LaMoure	.....	63.750	5.316
Total	901.705	Morton	76.046	.....	22.836
		Pembina	.....	32.537	4.705
		Ransom	.....	41.424	3.996
		Richland	.....	46.876	4.779
		Sargent	.....	10.032	1.691
		Stark	58.861	.....	16.652
		Stutsman	49.124	56.879	18.051
		Walsh	.....	30.193	5.382
		Wells	.....	21.633	2.344
		Total	377.563	524.142	170.417

NORTHERN PACIFIC RAILWAY COMPANY—Continued.

SUMMARY	No. Miles	Rate Per Mile	Valuation as Fixed by State Board
Total mileage Main Line.....	377.563	\$ 6,500 00	\$ 2,454,159
Total mileage Branch Lines.....	524.142	6,500 00	3,406,923
Total mileage Side Tracks.....	170.417	1,500 00	255,627
Total.....	1,072.122	.....	\$ 6,113,709

"SOO" RAILWAY COMPANY.

Statement of Mileage of Main and Branch Lines in the State of North Dakota.

NAME OF LINE	Total Mileage in North Dakota	COUNTY	Recapitulation		
			Main Line	Branch Lines	Side Tracks
Bois de Sioux to North Dakota State Line near Portal.....	360.99	Richland.....	45.06	17.08	3.103
Hankinson to Braddock.....	181.43	Ransom.....	23.34	.....	3.178
		Cass.....	4.93	.....	.....
		Barnes.....	52.68	.....	3.389
		Stutsman.....	19.10	.....	.944
		Foster.....	25.83	.....	1.481
		Wells.....	43.18	.....	3.329
		McLean.....	5.00	.....	.....
		Pierce.....	2.00	.....	.....
		McHenry.....	41.46	.....	1.553
		Ward.....	98.42	.....	5.331
		Sargent.....	.....	36.73	2.406
		Dickey.....	.....	44.35	2.133
		LaMoure.....	.....	10.42	.727
		Logan.....	.....	44.05	.641
		McIntosh.....	.....	12.83	.655
		Emmons.....	.....	16.65	.917
		Total.....	361.00	182.11	29.787
Total.....	554.42				

"SOO" RAILWAY COMPANY—Continued.

SUMMARY	No. Miles	Rate Per Mile	Valuation as Fixed by State Board
Total mileage Main Line.....	361.00	\$ 5,850 00	\$ 2,111,850
Total mileage Branch Lines.....	182.11	4,550 00	828,600
Total mileage Side Tracks.....	29.787	1,500 00	44,680
Total.....	572.897	.....	\$ 2,985,130

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Statement of Mileage of Main and Branch Lines in the State of North Dakota.

NAME OF LINE	Total in Mileage in North Dakota	Recapitulation			
		COUNTY	Mileage		
			Main Line	Branch Lines	Side Tracks
Fargo Branch, Hastings and Dakota Division	69.40	Cass	18.43	.....	2.05
Harlem Branch, Hastings and Dakota Div.....	17.20	Richland	50.97	.....	2.78
Edgeley Branch, James River Division.....	31.61	Sargent .....	.....	17.20	1.41
		Dickey .....	.....	25.00	1.38
Total.....	118.21	LaMoure.....	.....	6.61	.74
		Total.....	69.40	48.81	8.36

SUMMARY	No. Miles	Rate Per Mile	Valuation as Fixed by State Board
Total mileage Main Line.....	69.40	\$ 6,500 00	\$ 451,100
Total mileage Branch Lines.....	48.81	4,550 00	222,085
Total mileage Side Tracks	8.36	1,500 00	12,540
Total.....	126.57	.....	\$ 685,725

CHICAGO & NORTH WESTERN RAILWAY COMPANY.
Statement of Mileage of Main and Branch Lines in the State of North Dakota.

NAME OF LINE	Total in Mileage in North Dakota	Recapitulation			
		COUNTY	Mileage		
			Main Line	Branch Lines	Side Tracks
Dakota Central Railway, Oakes Branch.....	14.28	Dickey .....	.....	14.28	1.56
Total	14.28	Total .....	.....	14.28	1.56
SUMMARY					
		No. Miles	Rate Per Mile		Valuation as Fixed by State Board
Total mileage Branch Lines		14.28	\$	4,500 00	\$ 64,974
Total mileage Side Tracks		1.56		1,500 00	2,340
Total		15.84		.....	\$ 67,314

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Statement of Mileage of Main and Branch Lines in the State of North Dakota.

NAME OF LINE	Total Mileage in North Dakota	Recapitulation			COUNTY	Mileage		
		Main Line	Branch Lines	Side Tracks		Main Line	Branch Lines	Side Tracks
Fargo Branch, Hastings and Dakota Division	69.40	18.43	.....	2.05	Cass .....	.....	.....	2.05
Harlem Branch, Hastings and Dakota Div...	17.20	50.97	.....	2.78	Richland .....	.....	.....	2.78
Edgeley Branch, James River Division.....	31.61	.....	.....	1.41	Sargent	17.20	.....	1.41
Total.....	118.21	.....	.....	1.38	Dickey	25.00	.....	1.38
		.....	.....	.74	LaMoure	6.61	.....	.74
		69.40	48.81	8.36	Total.....	.....	.....	8.36
SUMMARY								
Total mileage Main Line.....	69.40	No. Miles	Rate Per Mile	Valuation as Fixed by State Board				
Total mileage Branch Lines	48.81		\$ 6,500 00	\$ 451,100				
Total mileage Side Tracks	8.36		4,550 00	222,085				
Total.....	126.57		1,500 00	12,540				
			.....	\$ 685,725				

CHICAGO & NORTH WESTERN RAILWAY COMPANY.
Statement of Mileage of Main and Branch Lines in the State of North Dakota.

NAME OF LINE	Total Mileage in North Dakota	Recapitulation			
		COUNTY	Mileage		
			Main Line	Branch Lines	Side Tracks
Dakota Central Railway, Oakes Branch.....	14.28	Dickey .....	.....	14.28	1.56
Total.....	14.28	Total.....	.....	14.28	1.56
SUMMARY					
		No. Miles	Rate Per Mile		Valuation as Fixed by State Board
Total mileage Branch Lines		14.28	\$	4,500 00	\$ 64,974
Total mileage Side Tracks		1.56		1,500 00	2,340
Total		15.84		.....	\$ 67,314

ABSTRACT OF ASSESSMENT

Of Real Property in the State of North Dakota, as Returned by the Assessor and Equalized by the
County Board, 1900.

COUNTIES	No. of Acres	Average Value Per Acre	Value of Land Exclusive of Structures or Improvements	Value of Structures or Improvements	Value Town or City Lots Exclusive of Structures or Improvements
Barnes	849,742	\$ 3.66	\$ 3,110,055	\$ 114,346	\$ 148,131
Benson	264,855	3.10	821,050	50,878	30,426
Billings	70,464	.30	21,139	3,225	150
Bottineau	248,819	2.85	709,134	37,000	52,675
Burleigh	697,861	1.82	1,269,587	32,786	611,290
Cass	1,062,874	6.56	7,103,653	442,073	1,259,770
Cavalier	448,857	3.39	1,521,625	49,352	42,523
Dickey	578,437	2.43	1,405,601	39,927	92,815
Eddy	220,511	3.17	699,019	51,565	18,841
Emmons	533,227	1.51	806,172	16,273	1,814
Foster	373,819	3.12	1,162,315	46,580	35,822
Grand Forks	852,693	5.69	4,851,823	245,808	765,914
Griggs	383,957	3.57	1,370,726	88,570	46,773
Kidder	519,973	1.25	649,966	23,220	18,544
LaMoure	600,394	2.68	1,609,055	53,762	54,946
Logan	347,807	1.17	406,934	7,365	2,774
McHenry	113,434	1.82	204,450	21,258	2,112
McIntosh	339,107	1.76	598,113	33,085	5,478
McLean	455,809	1.04	477,624	6,390	971
Mercer	476,027	.53	252,294	890	.....
Morton	971,678	1.42	1,379,782	56,940	209,898
Nelson	476,432	3.29	1,567,451	77,454	45,085
Oliver	257,498	.74	190,548	3,360	300
Pembina	675,334	4.27	2,883,676	237,168	115,031

Pierce	112,315	2.86	321,220	16,154	28,194
Ramsey	410,787	3.34	1,372,028	89,880	173,687
Ransom	478,852	3.30	1,579,775	44,983	92,154
Richland	814,387	5.83	4,747,876	243,112	150,778
Rolette	196,470	2.73	537,620	25,472	27,572
Sargent	434,662	2.40	1,043,189	49,619	24,362
Stark	1,027,726	.65	668,021	30,970	70,684
Steele	423,476	4.47	1,896,259	125,843	23,293
Stutsman	1,005,057	2.39	2,402,066	122,659	230,524
Towner	231,371	3.16	731,132	47,185	37,583
Trail	540,483	6.66	3,599,616	222,934	138,989
Walsh	707,100	5.16	3,649,636	226,194	197,169
Ward	67,802	1.56	105,459	11,885	43,952
Wells	484,377	3.33	1,546,375	154,206	41,560
Williams	4,859	2.20	10,689	2,073	42,481
Value as equalized by State Board	18,758,853	.....	\$ 59,280,783	\$ 3,152,484	\$ 4,885,075

ABSTRACT OF ASSESSMENT

Of Real Property in the State of North Dakota, as Returned by the Assessor and Equalized by the County Board, 1900—Continued.

COUNTIES	Value Structures or Improvements on Town or City Lots	Assessed Value of Lands or Lots, Including Structures and Improvements	Total Value as Equalized by the County Board	Total Value as Equalized by the State Board
	\$	\$	\$	\$
Barnes	239,150	3,311,369	3,328,961	3,611,687
Benson	57,540	908,006	920,747	969,894
Billings	2,600	27,022	27,022	27,114
Botineau	57,854	683,756	794,285	856,663
Burleigh	269,222	2,129,494	2,137,820	2,182,895
Cass	1,265,532	9,927,724	10,026,159	10,061,028
Cavalier	97,565	1,342,128	1,342,128	1,711,045
Dickey	78,820	1,607,175	1,598,945	1,617,163
Eddy	46,868	784,334	790,157	816,293
Emmons	490	858,427	823,541	823,749
Foster	39,420	1,123,166	1,220,227	1,284,137
Grand Forks	1,061,368	5,721,729	6,015,839	6,924,913
Griggs	124,285	1,594,399	1,604,773	1,630,354
Kidder	22,438	717,140	717,141	714,168
LaMoure	71,715	1,735,129	1,745,148	1,789,478
Logan	660	323,018	323,018	417,733
McHenry	6,331	210,047	210,050	234,151
McIntosh	9,045	645,731	645,731	645,731
McLean	7,025	492,010	492,010	492,010
Mercer .....	.....	184,102	183,190	253,174
Morton	212,827	1,418,343	1,525,083	1,859,447
Nelson	83,126	1,715,556	1,777,301	1,773,116
Oliver	25	217,381	217,381	194,233

Pembina	288,706	2,984,120	3,338,050	3,524,581
Pierce	8,910	298,331	375,302	374,478
Ramsey	222,166	1,811,018	1,783,341	1,857,871
Ransom	122,252	1,768,380	1,817,889	1,839,114
Richland	312,207	.....	4,625,792	5,453,973
Rolette	54,765	645,429	645,429	645,429
Sargent	46,285	1,137,054	1,142,135	1,163,485
Stark	151,593	754,672	759,495	921,268
Steele	36,763	2,080,968	2,082,158	2,082,158
Stutsman	387,789	3,035,614	3,035,614	3,143,058
Towner	79,405	868,653	868,653	895,305
Trall	231,872	3,520,809	3,521,784	4,193,391
Walsh	364,582	3,718,883	3,740,816	4,436,581
Ward	73,615	247,069	247,069	234,921
Wells	76,010	1,683,040	1,759,288	1,818,151
Williams	25,326	67,349	78,646	80,569
Value as equalized by State Board	\$ 6,256,152	\$ 62,278,365	\$ 68,289,716	\$ 73,574,494

ABSTRACT OF ASSESSMENT

Of Real Property in the State of North Dakota, as Returned by the Assessor and Equalized by the County Board, 1900—Continued.

COUNTIES	Value Structures or Improvements on Town or City Lots	Assessed Value of Lands or Lots, Including Structures and Improvements	Total Value as Equalized by the County Board	Total Value as Equalized by the State Board
Barnes	\$ 239,150	\$ 3,311,369	\$ 3,328,961	\$ 3,611,687
Benson	57,540	908,006	920,747	969,894
Billings	2,600	27,022	27,022	27,114
Bottineau	57,854	683,756	794,285	856,663
Burleigh	269,222	2,129,494	2,137,820	2,182,896
Cass	1,286,532	9,927,724	10,026,159	10,081,028
Cavalier	97,565	1,342,128	1,342,128	1,711,045
Dickey	78,820	1,607,175	1,599,945	1,617,163
Eddy	46,868	784,334	790,157	816,293
Emmons	490	858,427	823,541	823,749
Foster	39,420	1,123,166	1,220,227	1,284,137
Grand Forks	1,061,368	5,721,729	6,015,839	6,924,913
Griggs	124,285	1,594,399	1,604,773	1,630,364
Kidder	22,438	717,140	717,141	714,168
LaMoure	71,715	1,735,129	1,745,148	1,789,478
Logan	660	323,018	323,018	417,753
McHenry	6,331	210,047	210,050	234,151
McIntosh	9,045	645,731	645,731	645,731
McLean	7,025	492,010	492,010	492,010
Mercer .....	.....	184,102	183,190	253,174
Morton	212,827	1,418,343	1,525,083	1,859,447
Nelson	83,126	1,715,566	1,777,301	1,773,116
Oliver	25	217,381	217,381	194,233

Pembina	288,706	2,984,120	3,338,050	3,524,581
Pierce	8,910	298,331	375,302	374,478
Ramsey	222,166	1,811,018	1,783,341	1,857,871
Ransom	122,252	1,768,380	1,817,889	1,839,114
Richland	312,207	.....	4,625,792	5,453,973
Rolette	54,765	645,429	645,429	645,429
Sargent	46,285	1,137,054	1,142,135	1,163,485
Stark	151,593	754,872	759,495	921,268
Steele	38,763	2,060,968	2,082,158	2,082,158
Stutsman	387,789	3,035,614	3,035,614	3,143,058
Towner	79,405	868,653	868,653	895,305
Trail	231,872	3,520,809	3,521,784	4,193,391
Walsh	364,582	3,718,883	3,740,816	4,436,581
Ward	73,615	247,069	247,069	234,921
Wells	76,010	1,683,040	1,759,288	1,818,151
Williams	25,326	67,349	78,646	80,569
Value as equalized by State Board	\$ 6,256,152	\$ 62,278,365	\$ 68,289,716	\$ 73,574,494

Abstract of Assessment of Personal Property in the State of North Dakota, as Returned by the Assessors
and Equalized by the State Board, 1900.

	Road Poll	School Poll	Total Value as Equalized by the State Board	Total Value as Equalized by the County Board	Total Value as Made by Town Board of Review	Value of all Property Included in the 30 Items as Returned by Assessors
Barnes	\$ 318	\$ 2,174	\$ 916,434	\$ 807,259	\$ 801,229	\$ 800,717
Benson .....	.....	1,905	709,392	595,006	598,079	581,411
Billings .....	.....	250	547,382	543,637	.....	478,295
Bottineau	1,772	2,136	478,359	460,878	.....	443,586
Burleigh	785	816	545,728	517,382	104,364	506,190
Cass .....	.....	.....	2,594,122	2,474,320	2,439,082	2,455,442
Cavalier .....	.....	2,963	775,665	636,939	.....	935,281
Dickey	1,129	1,274	570,827	486,250	478,492	480,210
Eddy	870	736	421,222	417,504	.....	418,104
Emmons	1,253	987	404,906	408,178	.....	401,304
Foster	555	672	269,804	197,479	.....	199,419
Grand Forks .....	.....	.....	1,946,687	1,786,820	.....	1,752,327
Griggs .....	.....	1,063	519,262	528,291	487,330	510,249
Kidder .....	.....	348	190,007	176,226	174,813	172,614
LaMoure	1,618	1,280	518,014	498,701	.....	473,909
Logan .....	.....	281	235,088	162,990	.....	162,980
McHenry .....	.....	.....	328,206	285,479	28,158	285,479
McIntosh	1,112	904	384,626	375,365	.....	307,881
McLean	825	783	302,809	299,779	.....	307,235
Mercer	392	307	215,719	176,736	.....	150,887
Morton	1,787	1,608	861,936	853,012	.....	849,271
Nelson	1,483	1,704	722,863	688,990	673,294	668,187
Oliver	293	244	109,505	94,150	.....	91,842
Pembina .....	.....	3,051	1,214,882	1,160,727	1,136,088	1,160,727

Pierce	1,302	1,161	296,330	315,008	.....	656,979	315,008
Ramsey	1,714	1,765	743,879	695,285	.....	586,720	657,050
Ransom	.....	.....	534,322	432,703	.....	.....	586,306
Richland	.....	.....	1,385,481	1,250,289	.....	.....	1,250,289
Riolette	1,591	1,249	383,302	381,968	.....	382,208	382,208
Sargent	1,041	1,282	541,986	497,557	.....	475,133	473,306
Stark	889	1,172	689,487	693,949	.....	.....	688,810
Steele	.....	1,159	641,853	577,018	.....	577,005	576,855
Stutsman	.....	1,345	748,188	750,751	.....	.....	747,652
Towner	.....	.....	480,991	494,522	.....	.....	494,522
Trail	.....	2,211	1,271,195	1,101,720	.....	1,076,782	1,058,219
Walsh	.....	3,548	1,412,350	1,261,248	.....	1,255,227	1,258,808
Ward	1,335	1,457	508,513	511,353	.....	.....	522,424
Wells	1,646	1,812	676,857	627,412	.....	.....	623,306
Williams	457	376	164,279	154,193	.....	.....	153,125
Total value and averages	.....	.....	\$ 26,262,466	\$ 24,377,684	.....	.....	\$ 24,321,455

Abstract of Assessment of Personal Property in the State of North Dakota, as Returned by the Assessors
and Equalized by the State Board, 1900—Continued.

COUNTIES	1. HORSES								
	One Year Old			Two Years Old			Three Years Old		
	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value
Barnes	694	\$ 8,413	\$ 12 00	603	\$ 13,860	\$ 20 00	8,984	\$ 305,456	\$ 34 00
Benson	404	4,813	12 00	387	7,740	20 00	5,986	205,282	34 00
Billings	1,010	10,100	10 00	868	14,756	17 00	3,172	82,472	26 00
Bottineau	458	4,580	10 00	498	8,480	17 00	5,409	140,462	26 00
Burling	441	4,461	10 00	319	5,316	17 00	2,715	69,798	26 00
Cass	1,134	17,010	15 00	1,198	27,528	23 00	16,042	609,596	38 00
Cavalier	770	9,240	12 00	810	16,200	20 00	8,350	283,900	34 00
Dickey	520	6,240	12 00	572	11,440	20 00	4,353	148,002	34 00
Eddy	294	3,470	12 00	325	6,330	20 00	2,666	91,274	34 00
Emmons	1,135	11,350	10 00	1,449	24,749	17 00	2,534	65,884	26 00
Foster	187	2,244	12 00	192	3,840	20 00	2,918	99,212	34 00
Grand Forks	921	13,801	15 00	898	20,654	23 00	12,213	464,094	38 00
Griggs	506	6,072	12 00	482	9,640	20 00	4,941	170,053	34 00
Kidder	257	2,570	10 00	217	3,689	17 00	1,487	38,662	26 00
LaMoure	525	6,324	12 00	475	9,500	20 00	4,494	152,796	34 00
Logan	189	1,855	10 00	165	2,805	17 00	1,229	31,954	26 00
McHenry	355	3,550	10 00	323	5,491	17 00	2,873	74,698	26 00
McIntosh	536	5,407	10 00	464	7,888	17 00	3,442	89,492	26 00
McLean	455	4,550	10 00	388	6,274	17 00	3,118	81,068	26 00
Mercer	299	2,990	10 00	299	5,083	17 00	1,521	39,546	26 00
Morton	1,038	10,380	10 00	1,070	18,412	17 00	3,574	92,924	26 00
Nelson	623	7,484	12 00	840	16,786	20 00	5,693	193,632	34 00
Oliver	115	1,150	10 00	103	1,751	17 00	833	21,658	26 00

Pembina	785	11,719	15 00	1,172	28,956	23 00	9,665	367,270	38 00
Pierce	236	2,360	10 00	256	4,352	17 00	3,903	101,478	26 00
Ramsey	506	6,072	12 00	604	12,080	20 00	6,354	216,036	34 00
Ransom	410	4,920	12 00	505	6,100	20 00	4,406	140,804	34 00
Richland	996	14,944	15 00	1,052	24,196	23 00	10,913	414,704	38 00
Rolette	240	2,721	12 00	252	5,040	20 00	3,679	155,086	34 00
Sargent	562	6,762	12 00	482	9,696	20 00	4,543	155,058	34 00
Stark	802	8,025	10 00	792	13,404	17 00	4,290	111,696	26 00
Steele	543	8,145	15 00	468	10,764	23 00	6,030	229,140	36 00
Stutsman	419	5,028	12 00	487	9,740	20 00	5,167	176,358	34 00
Towner	369	4,428	12 00	293	5,801	20 00	4,772	161,808	34 00
Trall	517	7,755	15 00	588	12,478	23 00	9,162	348,156	38 00
Walsh	790	10,850	15 00	755	17,365	23 00	10,634	404,092	38 00
Ward	688	6,880	10 00	779	13,243	17 00	3,784	98,384	26 00
Wells	473	5,677	12 00	427	8,540	20 00	6,724	228,616	34 00
Williams	232	2,320	10 00	310	5,270	17 00	1,631	42,406	26 00
Total value and average	21,434	\$ 250,980	.....	21,855	\$ 433,167	.....	204,240	\$ 6,982,005	.....

BOARD OF EQUALIZATION,

Abstract of Assessment of Personal Property in the State of North Dakota, as Returned by the Assessors and Equalized by the State Board, 1900—Continued.

	1. HORSES—Continued				2. CATTLE			
	Stallions Kept for Service				One Year Old			
	No.	Value in Dollars	Average Value		No.	Value in Dollars	Average Value	
		\$	\$150 00			\$	\$ 10 00	
Barnes	19	2,850	150 00	2,842	2,842	28,420	10 00	1,652
Benson	22	3,300	150 00	1,461	1,461	14,610	10 00	8,507
Billings	41	6,150	150 00	4,231	4,231	42,310	10 00	5,430
Bottineau	22	3,300	150 00	1,650	1,650	16,500	10 00	1,114
Burleigh	6	900	150 00	3,617	3,617	36,170	10 00	3,507
Cass	46	6,900	150 00	3,408	3,408	34,080	10 00	2,195
Cavalier	28	4,200	150 00	2,063	2,063	20,630	10 00	1,221
Dickey	21	3,150	150 00	4,118	4,118	41,180	10 00	2,758
Eddy	6	900	150 00	1,446	1,446	14,460	10 00	644
Emmons	28	4,200	150 00	5,703	5,703	57,030	10 00	3,134
Foster	10	1,500	150 00	834	834	8,340	10 00	574
Grand Forks	34	5,100	150 00	3,247	3,247	32,470	10 00	2,112
Griggs	16	2,400	150 00	1,371	1,371	13,710	10 00	830
Kidder	9	1,350	150 00	2,075	2,075	20,750	10 00	1,113
LaMoure	20	3,000	150 00	2,318	2,318	23,180	10 00	1,432
Logan	1	150	150 00	3,509	3,509	35,090	10 00	1,978
McHenry	16	2,400	150 00	4,200	4,200	42,000	10 00	1,948
McIntosh	5	750	150 00	3,231	3,231	32,310	10 00	1,945
McLean	13	1,950	150 00	2,657	2,657	26,570	10 00	2,604
Mercer	6	900	150 00	2,720	2,720	27,200	10 00	2,410
Morton	21	3,150	150 00	8,856	8,856	88,560	10 00	8,314
Nelson	17	2,550	150 00	2,998	2,998	29,980	10 00	1,763
Oliver	5	750	150 00	1,431	1,431	14,310	10 00	1,120
						\$	\$	\$
						23,128	14 00	14 00
						119,098	14 00	14 00
						76,020	14 00	14 00
						15,586	14 00	14 00
						49,684	14 00	14 00
						30,837	14 00	14 00
						17,094	14 00	14 00
						38,612	14 00	14 00
						9,001	14 00	14 00
						44,036	14 00	14 00
						8,036	14 00	14 00
						29,568	14 00	14 00
						11,620	14 00	14 00
						15,582	14 00	14 00
						21,160	14 00	14 00
						27,692	14 00	14 00
						27,272	14 00	14 00
						27,230	14 00	14 00
						37,546	14 00	14 00
						33,740	14 00	14 00
						117,796	14 00	14 00
						24,682	14 00	14 00
						15,680	14 00	14 00

Pembina	18	2,700	150 00	2,979	28,790	10 00	1,723	24,122	14 00
Pierce	6	900	150 00	1,242	12,420	10 00	865	12,110	14 00
Ramsey	10	1,500	150 00	2,145	21,450	10 00	1,383	19,362	14 00
Ransom	12	1,800	150 00	2,996	29,960	10 00	1,441	20,174	14 00
Richland	33	4,950	150 00	4,348	43,480	10 00	2,747	38,458	14 00
Rolette	12	1,800	150 00	1,214	12,140	10 00	648	8,998	14 00
Sargent ..	19	2,850	150 00	3,813	38,130	10 00	2,015	28,210	14 00
Stark	31	4,650	150 00	6,012	60,120	10 00	4,905	68,670	14 00
Steele	9	1,350	150 00	1,916	19,160	10 00	1,052	14,728	14 00
Stutsman.....	15	2,250	150 00	3,277	32,770	10 00	2,417	33,838	14 00
Towner.....	17	2,550	150 00	894	8,940	10 00	707	9,898	14 00
Trail	27	4,050	150 00	2,184	21,840	10 00	1,258	17,612	14 00
Walsh.....	28	4,200	150 00	3,102	31,020	10 00	1,789	25,046	14 00
Ward.....	15	2,250	150 00	5,455	54,550	10 00	5,180	72,504	14 00
Wells	17	2,550	150 00	1,525	15,250	10 00	980	13,720	14 00
Williams.....	7	1,050	150 00	1,011	10,110	10 00	844	11,816	14 00
Total value and averages	688	\$ 103,200	.....	114,109	\$ 1,140,990	.....	88,289	\$ 1,238,976	.....

Abstract of Assessment of Personal Property in the State of North Dakota, as Returned by the Assessors
and Equalized by the State Board, 1900—Continued.

2. CATTLE—Continued									
	Cows Three Years Old and Over			Work Oxen			All Other Cattle Three Years Old and Over		
	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value
Barnes	4,704	\$ 79,988	\$ 17 00	9	\$ 225	\$ 25 00	83	\$ 2,075	\$ 25 00
Benson	2,657	45,169	17 00	103	2,575	25 00	40	1,000	25 00
Billings	6,146	104,482	17 00	.....	.....	.....	2,918	72,950	25 00
Botineau	2,767	46,954	17 00	122	3,050	25 00	36	909	25 00
Burleigh	3,942	37,354	17 00	.....	.....	.....	166	4,150	25 00
Cass	6,951	117,947	17 00	.....	.....	.....	119	2,975	25 00
Cavallier	4,275	72,675	17 00	54	1,350	25 00	53	1,325	25 00
Dickey	5,280	69,760	17 00	3	75	25 00	70	1,750	25 00
Eddy	1,405	23,885	17 00	9	225	25 00	32	800	25 00
Emmons	5,011	85,091	17 00	10	250	25 00	165	4,125	25 00
Foster	1,438	24,566	17 00	13	325	25 00	48	1,200	25 00
Grand Forks	6,737	114,529	17 00	8	200	25 00	99	2,475	25 00
Griggs	2,203	37,451	17 00	26	650	25 00	56	1,400	25 00
Kidder	1,831	31,127	17 00	2	50	25 00	39	975	25 00
LaMoure	3,273	55,641	17 00	27	675	25 00	51	1,275	25 00
Logan	4,737	80,529	17 00	7	175	25 00	113	2,875	25 00
McHenry	3,286	55,862	17 00	4	100	25 00	208	5,200	25 00
McIntosh	4,330	73,610	17 00	.....	.....	.....	21	525	25 00
McLean	2,966	50,422	17 00	7	175	25 00	59	1,475	25 00
Mercer	2,675	45,465	17 00	.....	.....	.....	335	8,375	25 00
Morton	10,300	175,100	17 00	.....	.....	.....	1,269	31,725	25 00
Nelson	4,038	68,646	17 00	27	675	25 00	66	1,650	25 90
Oliver	1,955	33,235	17 00	.....	.....	.....	43	1,075	25 00

Pembina	5,032	85,544	17 00	13	325	25 00	123	5,075	25 00
Pierce	7,059	35,003	17 00	53	1,325	25 00	46	1,150	25 00
Ramsey	3,388	57,596	17 00	17	425	25 00	106	2,650	25 00
Ransom	3,746	63,682	17 00	3	75	25 00	63	1,575	25 00
Richland	7,532	128,044	17 00	3	75	25 00	125	3,125	25 00
Rolette	1,890	31,981	17 00	43	1,075	25 00	32	800	25 00
Sargent	4,675	79,475	17 00	.....	.....	.....	71	1,775	25 00
Stark	6,913	117,521	17 00	.....	.....	.....	725	18,125	25 00
Steele	2,947	50,098	17 00	16	400	25 00	97	2,425	25 00
Stutsman	4,074	69,258	17 00	2	50	25 00	159	3,975	25 00
Towner	1,703	28,951	17 00	33	825	25 00	29	725	25 00
Trall	4,579	77,943	17 00	.....	.....	.....	56	1,400	25 00
Walsh	6,335	107,695	17 00	41	1,025	25 00	95	2,375	25 00
Ward	5,265	91,218	17 00	39	975	25 00	301	7,525	25 00
Wells	3,042	51,714	17 00	28	700	25 00	60	1,500	25 00
Williams	1,423	24,191	17 00	.....	.....	.....	160	4,000	25 00
Total value and averages	157,490	\$ 2,679,383	.....	722	\$ 18,050	.....	8,337	\$ 206,425	.....

Abstract of Assessment of Personal Property in the State of North Dakota, as Returned by the Assessors
and Equalized by the State Board, 1900—Continued.

COUNTIES	3. MULES AND ASSES								
	One Year Old			Two Years Old			Three Years Old and Over		
	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value
Barnes	1	\$ 18	\$ 18 00	.....	.....	\$ 25 00	77	\$ 3,080	\$ 40 00
Benson .....	.....	.....	.....	5	125	25 00	85	3,400	40 00
Billings	20	360	18 00	22	550	25 00	44	1,760	40 00
Bottineau .....	.....	.....	.....	.....	.....	.....	73	2,920	40 00
Burleigh	8	144	18 00	.....	.....	.....	9	360	40 00
Cass	10	180	18 00	5	125	25 00	506	20,240	40 00
Cavalier	4	72	18 00	.....	.....	.....	91	3,640	40 00
Dickey	5	90	18 00	.....	.....	.....	58	2,320	40 00
Eddy	4	72	18 00	.....	.....	.....	62	2,480	40 00
Emmons	9	162	18 00	7	175	25 00	6	240	40 00
Foster	3	54	18 00	2	50	25 00	140	5,600	40 00
Grand Forks	5	90	18 00	.....	.....	.....	311	12,440	40 00
Griggs	3	54	18 00	1	25	25 00	119	4,760	40 00
Kidder .....	.....	.....	.....	.....	.....	.....	14	560	40 00
LaMoure	1	18	18 00	.....	.....	.....	79	3,160	40 00
Logan	2	36	18 00	.....	.....	.....	.....	.....	.....
McHenry	10	180	18 00	8	200	25 00	32	1,280	40 00
McIntosh .....	.....	.....	.....	.....	.....	.....	14	560	40 00
McLean .....	.....	.....	.....	.....	.....	.....	23	920	40 00
Mercer .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Morton	1	18	18 00	.....	.....	.....	7	280	40 00
Nelson .....	.....	.....	.....	2	50	25 00	147	5,880	40 00
Oliver	4	72	18 00	.....	.....	.....	5	200	40 00

Pembina	1	18	18 00	2	50	25 00	29	1,160	40 00
Pierce .....	.....	.....	.....	7	175	25 00	65	2,600	40 00
Ramsey	2	36	18 00	8	200	25 00	143	5,720	40 00
Ransom	9	162	18 00	2	50	25 00	35	1,400	40 00
Richland	22	396	18 00	10	250	25 00	262	10,480	40 00
Rolette	12	216	18 00	5	125	25 00	57	2,280	40 00
Sargent	1	18	18 00	1	25	25 00	35	1,400	40 00
Stark	1	18	18 00	.....	.....	.....	3	120	40 00
Steele	25	450	18 00	.....	.....	.....	126	5,040	40 00
Stutsman	12	216	18 00	3	75	25 00	78	3,120	40 00
Towner	17	306	18 00	15	375	25 00	201	8,040	40 00
Trail	53	954	18 00	42	1,050	25 00	560	22,400	40 00
Walsh .....	.....	.....	.....	.....	.....	.....	61	2,440	40 00
Ward	8	144	18 00	12	300	25 00	61	2,440	40 00
Wells	4	72	18 00	4	100	25 00	60	2,400	40 00
Williams .....	.....	.....	.....	.....	.....	.....	3	120	40 00
Total value and averages	257	\$ 4,626	.....	163	\$ 4,075	.....	3,681	\$ 147,240	.....

BOARD OF EQUALIZATION,

Abstract of Assessment of Personal Property in the State of North Dakota, as Returned by the Assessors and Equalized by the State Board, 1900—Continued.

COUNTIES	4. SHEEP			5. HOGS			6. A-Sleighs and Sleds		
	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value
Barnes	2,555	\$ 4,344	\$ 1 70	2,531	\$ 7,593	\$ 3 00	311	\$ 1,528	\$ 4 90
Benson	471	801	1 70	1,296	3,888	3 00	240	1,285	5 35
Billings	43,023	73,139	1 70	7	21	3 00	2	30	15 00
Bottineau	646	1,098	1 70	863	2,679	3 00	621	3,107	5 00
Burleigh	13,975	23,788	1 70	545	1,635	3 00	.....	1,536	.....
Cass	11,593	19,708	1 70	5,586	16,758	3 00	701	4,565	6 51
Cavalier	1,466	2,492	1 70	2,886	8,688	3 00	704	2,856	4 19
Dickey	10,843	18,433	1 70	1,112	3,336	3 00	109	541	5 00
Eddy	214	364	1 70	571	1,713	3 00	92	500	5 45
Emmons	15,289	25,991	1 70	1,092	3,276	3 00	184	589	3 20
Foster	1,731	2,943	1 70	649	1,947	3 00	10	50	5 00
Grand Forks	1,625	2,763	1 70	4,611	13,833	3 00	648	3,219	5 00
Griggs	1,430	2,431	1 70	1,477	4,431	3 00	337	2,319	6 99
Kidder	9,327	15,856	1 70	155	465	3 00	76	450	5 92
LaMoure	6,044	10,275	1 70	968	2,874	3 00	173	689	3 98
Logan	10,969	18,698	1 70	429	1,287	3 00	23	95	4 13
McHenry	4,807	8,172	1 70	386	1,188	3 00	248	1,056	4 26
McIntosh	3,736	6,351	1 70	2,193	6,579	3 00	29	145	5 00
McLean	5,936	10,091	1 70	620	1,860	3 09	99	475	4 78
Mercer	16,813	28,582	1 70	456	1,368	3 00	33	130	3 93
Morton	28,080	47,736	1 70	1,222	3,666	3 00	73	428	5 86
Nelson	3,071	5,221	1 70	1,666	4,998	3 00	489	2,443	4 99
Oliver	3,949	6,713	1 70	258	774	3 00	.....	218	.....

Pembina	3,614	6,144	1 70	3,962	11,886	3 00	911	4,741	5 20
Pierce	127	216	1 70	906	2,718	3 00	185	1,195	6 46
Ramsey	2,096	3,563	1 70	1,723	5,169	3 00	302	1,794	5 94
Ransom	2,662	4,525	1 70	1,176	3,528	3 00	111	614	5 53
Richland	3,519	5,982	1 70	5,114	15,342	3 00	470	2,274	4 84
Rolette	628	1,068	1 70	812	2,436	3 00	516	3,684	7 10
Sargent	4,690	7,973	1 70	1,707	5,121	3 00	153	631	4 12
Stark	50,814	86,384	1 70	880	2,640	3 00	46	300	6 19
Steele	746	1,268	1 70	2,019	6,057	3 00	314	1,804	5 10
Stutsman	4,419	24,512	1 70	920	2,760	3 00	154	1,111	7 21
Towner	107	182	1 70	1,703	5,109	3 00	251	1,484	5 90
Trall	1,511	2,569	1 70	2,530	7,590	3 00	742	3,361	4 53
Walsh	1,769	3,007	1 70	4,127	12,381	3 00	.....	4,086	.....
Ward	4,684	7,963	1 70	369	1,107	3 00	137	727	5 23
Wells	2,202	3,743	1 70	663	1,989	3 00	131	656	5 00
Williams	2,203	3,745	1 70	58	174	3 00	89	666	7 48
Total value and averages	293,414	\$ 498,834	.....	60,298	\$ 180,864	.....	9,714	\$ 57,270	.....

Abstract of Assessment of Personal Property in the State of North Dakota, as Returned by the Assessors
and Equalized by the State Board, 1900—Continued.

COUNTIES	6. B—Bicycles			6. C—Wagons, Carriages and all Other Wheeled Vehicles			7. Melodeons, Organs and Other Musical Instruments		
	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value
Barnes	111	\$ 742	\$ 6 08	\$ 2,691	\$ 28,335	\$ 10 53	175	\$ 3,500	\$ 20 00
Benson	86	846	9 84	1,728	21,959	12 70	70	1,400	20 00
Billings	3	58	19 33	262	6,550	.....	22	440	20 00
Bottineau	104	558	5 36	1,628	16,302	10 01	84	1,680	20 00
Burleigh .....	.....	570	.....	.....	14,519	.....	.....	1,196	20 00
Cass	810	7,941	9 80	5,718	81,491	14 25	490	9,695	20 00
Cavalier	115	575	5 00	2,446	32,254	13 18	66	1,320	20 00
Dickey	121	939	8 00	1,327	14,526	10 94	117	2,340	20 00
Eddy	52	458	8 36	779	10,773	13 92	57	1,140	20 00
Emmons	32	208	9 46	942	12, 38	13 31	53	1,080	20 00
Foster	23	155	6 73	716	8,600	12 01	41	820	20 00
Grand Forks	196	1,253	6 00	4,448	58,738	13 26	396	7,920	20 00
Griggs	288	2,207	7 66	1,677	25,102	14 91	95	1,900	20 00
Kidder	18	155	8 61	383	5,208	13 60	33	680	20 00
LaMoure	104	747	7 18	1,303	14,447	11 08	93	1,860	20 00
Logan	3	28	9 33	400	4,367	10 91	9	180	20 00
McHenry	27	207	7 66	870	8,347	9 59	59	1,180	20 00
McIntosh .....	.....	.....	.....	1,119	16,686	14 90	27	540	20 00
McLean	14	121	8 64	882	9,897	11 33	16	320	20 00
Mercer	1	6	6 00	345	3,959	11 45	10	200	20 00
Morton	126	1,350	10 71	1,462	16,638	11 35	93	1,860	20 00
Nelson	161	1,614	10 02	1,981	23,859	12 04	120	2,403	20 00
Oliver	1	2	.....	.....	2,151	.....	8	160	20 00

Pembina	358	2,727	7 62	3,521	38,835	11 03	449	8,980	20 00
Pierce	12	79	6 58	1,043	13,255	12 69	29	580	20 00
Ramsey	69	578	8 37	1,899	21,352	11 24	133	2,660	20 00
Ransom	63	524	8 32	1,195	12,984	10 86	105	2,100	20 00
Richland	230	1,574	.....	3,845	57,887	15 08	367	7,340	20 00
Rolette	42	470	11 18	1,180	17,930	15 06	65	1,300	20 00
Sargent	82	594	7 50	1,271	14,008	11 02	108	2,160	20 00
Stark	88	799	9 10	990	15,516	15 67	37	740	20 00
Steele	140	1,052	7 51	1,858	25,214	13 56	157	3,140	20 00
Stutsman	164	1,670	10 18	1,462	22,180	15 17	87	1,740	20 00
Towner	37	267	7 21	1,387	19,418	14 00	56	1,120	20 00
Trall	350	2,118	6 00	4,040	50,707	12 55	312	6,240	20 00
Walsh	303	1,820	6 00	.....	41,825	.....	336	6,720	20 00
Ward	21	185	8 80	1,300	14,138	10 87	81	1,620	20 00
Wells	37	227	6 00	1,729	26,832	15 00	64	1,280	20 00
Williams	30	315	10 50	222	3,312	14 91	27	540	20 00
Total value and averages	4,421	\$ 35,739	.....	62,059	\$ 832,737	.....	4,547	\$ 92,034	.....

Abstract of Assessment of Personal Property in the State of North Dakota, as Returned by the Assessors
and Equalized by the State Board, 1900—Continued.

COUNTIES	8. Piano Fortes			Household Furniture	Agricultural Tools, Implements and Machinery	11. Threshing Machines			
	No.	Value in Dollars	Average Value			A—Separators and Horse Powers			
						No.	Value in Dollars	Average Value	
Barnes	103	\$ 7,210	\$ 70 00	\$ 29,573	\$	57,905	90	\$ 10,871	\$ 120 78
Benson	16	1,120	70 00	6,722		45,106	61	7,366	120 65
Billings	4	280	70 00	3,811		4,961	.....	.....	.....
Bottineau	33	2,310	70 00	10,628		23,884	58	7,035	138 53
Burleigh .....	.....	3,915	.....	33,340		14,053	.....	1,916	.....
Cass	552	38,640	70 00	189,006		130,335	.....	32,794	.....
Cavalier	45	3,150	70 00	9,334		32,865	89	10,702	120 24
Dickey	65	4,550	70 00	8,542		19,012	.....	6,057	.....
Eddy	22	1,540	70 00	6,263		19,354	28	3,408	121 71
Emmons	9	630	70 00	6,723		11,649	.....	6,667	.....
Foster	18	1,260	70 00	3,190		14,514	39	4,850	124 35
Grand Forks	439	30,730	70 00	128,116		75,465	168	20,490	121 95
Griggs	39	2,730	70 00	17,572		30,805	60	7,223	120 38
Kidder	7	490	70 00	5,709		6,030	15	1,795	119 66
LaMoure	39	2,730	70 00	11,770		24,308	.....	8,983	.....
Logan .....	.....	.....	.....	1,057		9,239	11	1,378	125 26
McHenry	12	840	70 00	5,482		9,488	10	1,209	120 90
McIntosh	1	70	70 00	11,139		33,679	74	8,879	119 98
McLean	4	280	70 00	2,941		14,760	13	1,614	124 14
Mercer .....	.....	.....	.....	75		5,099	.....	2,509	.....
Morton	80	5,600	70 00	24,776		17,190	10	1,216	121 60
Nelson	50	3,500	70 00	33,687		37,474	74	8,940	120 94
Oliver	1	70	70 00	1,212		3,048	.....	4 7	.....

Pembina	220	15,400	70 00	30,733	63,021	133	15,985	120 25
Pierce	10	700	70 00	4,955	26,922	28	3,322	118 64
Ramsey	97	6,790	70 00	27,837	34,002	86	10,558	122 76
Ransom	108	7,560	70 00	16,488	23,185	32	3,853	120 40
Richland	140	9,800	70 00	42,904	62,906	.....	12,231	.....
Rollette	27	1,890	70 00	10,097	26,381	41	4,883	119 17
Sargent	36	2,520	70 00	6,848	24,487	41	4,988	121 60
Stark	57	3,990	70 00	22,029	20,389	19	2,300	121 05
Steele	44	3,060	70 00	17,109	47,080	58	7,111	122 60
Stutsman	104	7,280	70 00	48,786	36,846	70	8,520	121 71
Towner	29	2,030	70 00	14,642	38,422	56	6,781	121 08
Trall	159	11,130	70 00	34,278	61,384	156	18,171	122 82
Walsh	183	12,810	70 00	53,553	67,736	.....	15,955	.....
Ward	29	2,030	70 00	17,133	12,051	4	487	121 75
Wells	31	2,170	70 00	11,780	56,304	99	12,002	121 23
Williams	6	420	70 00	5,681	2,965	6	400	68 66
Total value and averages	2,819	\$ 201,245	.....	\$ 915,451	\$ 1,245,334	1,629	\$ 284,874	.....

Abstract of Assessment of Personal Property in the State of North Dakota, as Returned by the Assessors
and Equalized by the State Board, 1900—Continued.

COUNTIES	11. Threshing Machines—Contin'd			12. Gold and Silver Plates and Plated Ware		13. Diamonds, Watches and Jewelry		14. Annuities, Royalties, Patent Rights, Franchises, Inc. Ferry		15. Steam Boats of Every Description	
	B—Engines and Boilers			Value in Dollars		Value in Dollars		Value in Dollars		Value in Dollars	
	No.	Value in Dollars	Average Value								
Barnes	88	\$ 21,274	\$262 64	\$	20	\$	35	\$	.....	\$	.....
Benson	64	15,612	243 93		119		303		.....		.....
Billings .....	.....	.....	.....		305		150		.....		.....
Bottineau	48	11,543	240 47		5		10		.....		.....
Burleigh .....	.....	913	.....		844		1,964		.....		.....
Cass .....	.....	50,377	.....		4,005		7,317		.....		500
Cavalier	79	19,026	240 83		5		50		.....		.....
Dickey .....	.....	4,323	.....		30		315		.....		.....
Eddy	35	7,533	215 22		150		10		50		.....
Emmons .....	.....	523	.....		3		210		.....		.....
Foster	37	9,240	249 72		.....		55		.....		.....
Grand Forks	123	29,830	242 52		185		480		.....		.....
Griggs	53	12,712	239 84		25		15		.....		.....
Kidder	9	2,175	241 66		25		50		.....		.....
LaMoure .....	.....	5,375	.....		20		165		.....		.....
Logan .....	.....	.....	.....		20		.....		.....		.....
McHenry	5	2,470	494 00		.....		.....		.....		.....
McIntosh	5	1,321	246 20		.....		60		.....		.....
McLean	3	950	316 66		20		.....		.....		.....
Mercer .....	.....	.....	.....		.....		.....		.....		.....
Morton	2	482	241 00		805		250		25		300
Nelson	75	18,173	242 30		120		910		.....		.....
Oliver .....	.....	118	.....		.....		.....		.....		.....

Pembina	140	33,599	239 99	120	289	.....	.....	.....
Pierce	18	4,307	239 27	.....	.....	.....	.....	.....
Ramsey	82	19,765	241 63	30	105	.....	.....	.....
Ransom	42	10,247	243 97	10	105	.....	.....	.....
Richland .....	.....	20,382	.....	.....	90	.....	.....	.....
Rolette	39	9,437	242 66	280	225	.....	.....	.....
Sargent	35	8,397	239 91	.....	.....	.....	.....	.....
Stark	10	2,410	241 06	.....	1,570	.....	.....	.....
Steele	75	18,048	240 64	.....	802	.....	.....	.....
Stutsman	61	14,702	241 00	55	780	.....	.....	110
Towner	58	13,956	240 62	400	335	.....	.....	.....
Trail	145	34,979	241 23	14	535	.....	.....	150
Walsh .....	.....	24,332	.....	95	725	.....	.....	.....
Ward	1	240	240 00	59	.....	.....	.....	.....
Wells	102	24,618	241 35	.....	75	.....	.....	.....
Williams	5	600	120 00	135	224	.....	350	.....
Total value and averages	1,439	\$ 453,969	.....	\$ 7,894	\$ 18,189	\$	\$	\$ 1,060

Abstract of Assessment of Personal Property in the State of North Dakota, as Returned by the Assessors and Equalized by the State Board, 1900.

COUNTIES	16. Goods and Merchandise	17. Manufacturer's Materials and Manufactured Articles	18. Manufacturer's Tools, Implements and Machinery, Including Engines and Boilers	19. Money other than of Banks and Bankers or Brokers	20. Credits other than of Banks and Bankers or Brokers	21. Bonds and Stocks other than Bank Stock
Barnes	\$ 116,771	\$ 1,030	\$ 5,580	\$ 2,190	\$ 8,700	\$
Benson	72,373	125	1,560	1,975	28,030	.....
Billings	2,880	100	335	.....	.....	150
Bottineau	63,316	250	1,165	4,590	6,762	.....
Burlingame	83,802	613	4,930	2,185	2,900	.....
Cass	525,710	17,908	49,540	29,985	58,710	1,700
Cavalier	81,347	55	3,605	250	.....	.....
Dickey	56,997	1,080	3,575	485	5,183	.....
Eddy	28,176	.....	1,355	1,900	.....	.....
Emmons	12,495	400	85	1,038	4,328	.....
Foster	28,973	295	405	950	4,725	.....
Grand Forks	396,430	44,760	24,349	85,490	57,788	2,000
Griggs	81,320	365	1,675	1,345	21,200	.....
Kidder	12,715	635	700	250	4,465	.....
LaMoure	78,128	.....	1,028	2,900	11,400	.....
Logan	1,300	.....	20	200	.....	.....
McHenry	31,945	270	430	1,250	1,820	.....
McIntosh	13,959	.....	.....	1,420	3,345	10,130
McLean	14,140	1,375	1,305	877	2,016	50
Mercer	2,600	100	.....	.....	.....	.....
Morton	70,704	5,194	8,513	13,925	5,583	2,000
Nelson	88,177	80	2,305	1,904	41,363	.....
Oliver	.....	.....	590	1,700	135	.....
Pembina	180,185	490	4,271	40	5,740	.....

Pierce	15,000	.....	1,418	.....	175	.....	2,359	.....	1,500	.....	100
Ramsey	108,067	.....	.....	.....	3,280	.....	.....	.....	11,687	.....	30
Ransom	59,650	.....	310	.....	4,015	.....	1,520	.....	4,312	.....	.....
Richland	177,785	.....	1,490	.....	6,610	.....	22,804	.....	35,813	.....	.....
Rolette	43,332	.....	1,500	.....	1,105	.....	.....	.....	8,300	.....	.....
Sargent	36,774	.....	1,085	.....	4,853	.....	.....	.....	2,500	.....	.....
Stark	60,430	.....	50	.....	2,225	.....	489	.....	.....	.....	.....
Steele	45,481	.....	110	.....	1,245	.....	35,388	.....	15,700	.....	.....
Stutsman	119,304	.....	275	.....	2,374	.....	2,425	.....	9,465	.....	350
Towner	57,702	.....	280	.....	1,616	.....	.....	.....	.....	.....	.....
Trall	161,982	.....	786	.....	2,974	.....	15,814	.....	89,524	.....	1,168
Walsh	183,369	.....	4,280	.....	12,618	.....	12,075	.....	35,077	.....	.....
Ward	36,015	.....	.....	.....	3,608	.....	9,230	.....	3,665	.....	.....
Wells	78,855	.....	786	.....	1,014	.....	5,197	.....	10,300	.....	.....
Williams	23,160	.....	720	.....	600	.....	1,400	.....	.....	.....	.....
Total value and averages	\$ 3,249,349	\$ 86,185	\$ 165,651	\$ 265,398	\$ 500,046	\$ 17,678					

Abstract of Assessment of Personal Property in the State of North Dakota, as Returned by the Assessors
and Equalized by the State Board, 1900.

COUNTIES	22. Shares of Bank Stock		23. Shares of Capital Stock, Foreign Cor- porations and Associations	24. Stock and Furniture of Sample Rooms, Eating Rooms, Billiard and Similar Tables	25. Elevators, Warehouses, and Grain Therein, Wherever Situated		
	No.	Value in Dollars			A—Elevators	B—Ware- houses and all others	C—Grain Therein
Barnes .....	.....	\$ 49,200	\$	\$ 2,018	\$ 56,180	\$ 1,515	\$ 14,514
Benson .....	.....	11,701	.....	510	37,728	50	737
Billings .....	.....	.....	.....	264	.....	50	.....
Bottineau .....	.....	14,026	.....	360	38,220	525	4,795
Burleigh .....	.....	48,055	.....	732	10,440	1,000	3,907
Cass .....	.....	107,757	200	1,518	159,108	50,638	20,173
Cavalier .....	.....	45,629	.....	553	62,316	639	134
Dickey .....	.....	22,060	.....	366	28,200	2,400	4,910
Eddy	185	18,500	.....	606	20,880	.....	1,589
Emmons	151	5,100	.....	282	.....	1,200	1,086
Foster .....	.....	6,240	.....	144	13,560	200	3,300
Grand Forks .....	.....	92,890	.....	3,134	104,130	4,175	9,902
Griggs .....	.....	4,200	25	312	21,780	775	2,562
Kidder .....	.....	2,500	.....	.....	5,352	.....	1,199
LaMoure	360	18,189	.....	204	29,310	2,690	3,517
Logan	25	2,500	.....	.....	3,490	.....	120
McHenry .....	.....	7,947	.....	270	3,564	1,350	770
McIntosh	50	3,500	.....	540	5,760	20	1,324
McLean	100	8,300	.....	60	3,600	.....	9,911
Mercer .....	.....	.....	.....	.....	.....	.....	.....
Morton	750	50,659	.....	1,062	1,920	3,560	2,798
Nelson	225	13,547	.....	402	42,540	.....	9,725
Oliver .....	.....	.....	.....	.....	.....	.....	.....
Pembina .....	.....	83,220	89	618	111,648	2,875	17,220

Pierce	83	15,000	.....	300	9,120	.....	135
Ramsey .....	.....	28,858	.....	816	66,360	.....	628
Ransom	1,406	50,407	.....	588	26,082	500	7,078
Richland .....	.....	64,870	.....	888	78,420	2,140	8,577
Rolette	750	25,200	15	276	15,240	475	800
Sargent	175	9,076	.....	372	53,210	5,325	3,328
Stark .....	.....	.....	.....	1,368	3,900	650	1,400
Steele	100	4,284	.....	690	31,085	.....	26,213
Stutsman .....	.....	41,325	.....	1,770	26,502	.....	4,808
Towner .....	.....	16,831	5,184	138	26,382	253	2,448
Trall	2,520	80,163	877	1,956	103,551	725	40,198
Walsh .....	.....	141,120	110	3,546	120,006	1,000	19,518
Ward	300	13,425	.....	1,132	.....	480	786
Wells .....	.....	12,231	9,800	507	36,120	2,400	4,027
Williams	50	5,000	.....	672	.....	.....	85
Total value and averages	.....	\$ 1,123,510	\$ 16,300	\$ 28,974	\$ 1,355,674	\$ 88,240	\$ 234,242

Abstract of Assessment of Personal Property in the State of North Dakota, as Returned by the Assessors
and Equalized by the State Board, 1900—Continued.

COUNTIES	26. Improve- ments except Plowing on U. S. or R. R. Lands	27. Telephone and Telegraph Prop- erty, Including Wires, Poles, Instru- ments, Fixtures and Apparatus		28. Gas and Water Mains and Pipes	29. Property of Express Companies	30. All Other Property not Included in the Preceding 29 Items
		A—Telegraph	B—Telephone			
Barnes	\$ 4,275	\$	\$ 1,115	\$	\$	\$ 12,495
Benson	27,873	10,666	.....	.....	.....	2,425
Billings	34,085	3,080	57	.....	.....	4,716
Bottineau	17,010	250	129	.....	.....	3,980
Burleigh	20,111	2,463	.....	15,000	.....	11,064
Cass	2,685	17,604	19,970	.....	.....	70,336
Cavalier	21,648	2,717	1,496	.....	.....	1,533
Dickey	5,898	6,262	3,461	.....	.....	4,397
Eddy	8,495	1,272	471	.....	.....	131,815
Emmons	6,627	750	.....	.....	.....	4,146
Foster	5,515	2,365	541	.....	.....	.....
Grand Forks	2,550	11,627	13,515	.....	400	25,126
Griggs	6,033	1,275	575	.....	.....	8,513
Kidder	4,178	3,125	.....	.....	.....	505
LaMoure	6,602	222	.....	.....	.....	3,852
Logan	6,673	.....	.....	.....	.....	1,335
McHenry	17,261	195	897	.....	.....	2,365
McIntosh	12,278	.....	.....	.....	.....	9,129
McLean	6,796	.....	.....	.....	.....	.....
Mercer .....	.....	.....	.....	.....	.....	.....
Morton	5,710	18,043	996	.....	100	7,790
Nelson	18,450	4,370	.....	.....	.....	10,542
Oliver	2,326	.....	.....	.....	.....	4,633
Pembina	1,292	6,216	5,935	.....	20	9,854

Pierce	14,820	2,048	.....	.....	.....	.....	.....	.....	6,010
Ransey	15,460	13,194	.....	.....	.....	.....	.....	.....	15,817
Ransom	2,192	2,294	.....	.....	.....	.....	.....	.....	7,097
Richland	7,309	20,875	.....	.....	.....	.....	.....	.....	29,988
Rolette	13,985	488	.....	.....	.....	.....	.....	.....	2,323
Sargent	9,357	6,446	.....	.....	.....	.....	.....	.....	6,707
Stark	18,872	4,554	.....	.....	.....	.....	.....	.....	33,986
Steele	2,431	862	.....	.....	.....	.....	.....	.....	4,340
Stutsman	9,960	5,122	.....	.....	.....	.....	.....	.....	13,730
Towner	24,954	900	.....	.....	.....	.....	.....	.....	6,808
Trail	210	6,936	.....	.....	.....	.....	.....	.....	9,620
Walsh	8,534	5,082	.....	.....	.....	.....	.....	.....	11,547
Ward	19,514	10,001	.....	.....	.....	.....	.....	.....	2,565
Wells	39,520	900	.....	.....	.....	.....	.....	.....	1,415
Williams	7,875	.....	.....	.....	.....	.....	.....	.....	3,927
Total value and averages	\$ 439,444	\$ 172,184	\$ 72,514	\$ 15,000	\$ 970	\$ 486,281			

Abstract of Tax Lists for the State of North Dakota, for the Year 1899.

COUNTIES	No. of Acres of Land Exclusive of Town Lots	Value of Land (Other than Town Lots Including Structures Thereon	Average Value Per Acre	Value of Town and City Lots Including Structures Thereon	Value of Taxable Personal Property	Total Value	Average Rate of Taxation
Barnes	\$ 834,535	\$ 3,165,747	\$ 3 79	\$ 352,266	\$ 1,564,617	\$ 5,083,630	27.6
Benson	231,233	764,639	.....	66,092	989,324	1,820,055	.....
Billings	70,144	24,651	30	1,175	850,832	876,178	19.5
Bottineau	215,281	599,581	2 78	103,887	515,363	1,218,831	31.0
Burlingame	691,943	1,292,557	.....	870,375	755,492	2,918,424	.....
Cass	1,080,228	7,562,715	.....	2,578,078	4,116,166	14,256,959	.....
Cavalier	406,039	1,409,750	3 48	135,764	951,701	2,497,215	35.0
Dickey	562,537	1,332,321	.....	164,518	1,142,000	2,638,839	.....
Eddy	208,404	691,068	3 36	55,750	352,768	1,099,584	.....
Emmons	516,950	848,075	1 64	9,569	569,540	1,317,184	33.6
Foster	302,640	954,216	.....	57,903	563,952	1,576,077	.....
Grand Forks	845,143	5,074,124	.....	1,860,700	2,915,730	9,850,554	30.0
Griggs	375,469	1,377,663	.....	149,891	614,261	2,141,805	.....
Kidder	518,253	695,764	1 34	38,377	361,026	1,095,167	.....
LaMoure	590,145	1,570,600	.....	139,396	980,462	2,690,458	.....
Logan	342,685	429,609	1 25	5,215	356,535	791,359	23.9
McHenry	103,905	210,147	.....	27,249	777,722	1,015,118	.....
McIntosh	314,059	577,552	1 84	11,553	377,250	966,355	.....
McLean	456,840	474,246	.....	6,129	225,123	705,498	33.7
Mercer	351,206	182,259	.....	.....	184,940	167,199	.....
Morton	1,012,106	1,134,016	1 12	382,400	1,367,107	2,883,523	24.9
Nelson	452,699	1,529,875	.....	105,368	838,848	2,474,091	.....
Oliver	252,358	194,529	80	325	90,571	285,425	26.6
Pembina	668,252	3,037,330	4 54	394,629	1,833,220	5,265,179	33.5
Pierce	91,207	205,719	2 26	16,833	449,463	672,015	35.5
Ramsey	389,351	1,388,641	.....	380,151	1,008,032	2,776,824	.....

Ransom	472,748	1,613,180	3 41	208,575	947,616	2,769,371	25.3
Richland	801,531	4,634,619	.....	432,810	2,791,855	7,859,284	.....
Rollette	184,074	526,143	2 85	79,988	447,256	1,053,387	30.9
Sargent	416,308	1,030,885	2 48	67,650	1,103,209	2,201,754	24.5
Stark	951,649	622,851	64	222,964	1,092,221	1,938,036	25.7
Steele	417,109	2,002,711	4 78	50,823	835,724	2,889,258	.....
Stutsman	995,886	2,619,898	2 38	577,478	1,628,298	4,825,674	37.9
Towner	199,311	643,096	3 22	97,925	626,471	1,367,492	35.0
Trall	539,503	3,895,352	7 22	378,019	1,989,686	6,263,057	.....
Walsh	694,381	3,786,198	.....	591,128	2,070,407	6,447,733	.....
Ward	63,328	84,730	1 37	.....	1,429,804	1,622,153	34.5
Wells	395,902	1,251,785	3 16	90,145	870,803	2,212,733	27.9
Williams	3,362	9,102	.....	45,385	633,981	688,468	37.1
Total value and averages	\$ 18,018,704	\$ 59,447,953	.....	\$ 10,757,473	\$ 41,219,376	\$ 111,221,946	.....

Abstract of Tax Lists for the State of North Dakota, for the Year 1899—Continued.

COUNTIES	Total Taxes Levied	STATE TAXES				SCHOOL TAXES			
		Revenue and Interest Funds		State 2 Mills		School Poll		Special	
	\$	\$	\$	\$	\$	\$	\$	\$	Interest and Principal on State Loans
Barnes	140,695 33	21,880 20	10,167 53	2,084	43,786 54				
Benson	56,250 65	7,830 20	3,641 96	1,720	16,219 61				
Billings	19,986 24	3,767 57	1,752 36	232	2,668 75				
Bottineau	38,264 66	5,244 09	2,439 15	1,434	13,285 89				
Furleigh	84,816 94	12,549 22	5,896 85	801	15,737 18				
Cass	382,676 38	61,305 10	28,513 89	4,115	96,163 54				
Cavalier	87,214 56	10,742 89	4,996 75	2,645	23,589 74				539 82
Dickey	80,807 41	11,346 52	5,277 46	1,278	23,039 46				
Eddy	37,671 72	4,728 19	2,199 15	547	12,805 76				
Emmons	44,331 08	5,935 47	2,635 12	803	9,736 33				
Foster	47,030 07	6,777 00	3,152 00	581					
Grand Forks	295,069 37	42,347 68	19,696 63	4,065	80,138 41				
Griggs	61,244 53	9,210 88	4,284 15	1,013	18,030 31				
Kidder	32,251 25	4,707 84	2,189 70	334	7,612 41				
LaMoure	66,891 33	11,532 39	5,363 90	1,199	20,834 54				
Logan	18,991 92	3,375 88	1,585 00	288	3,625 42				
McHenry	35,108 22	4,365 22	2,030 32	574	10,360 08				2,030 32
McIntosh	24,153 95	4,154 25	1,932 21	883					
McLean	24,027 96	3,033 63	1,410 99	500	4,534 52				
Mercer	14,573 90	1,578 96	734 39	272	3,286 01				
Morton	71,924 54	12,389 09	5,767 04	1,464	19,983 89				1,141 96
Nelson	64,696 66	10,638 48	4,947 89	1,562	21,054 37				98 80
Oliver	7,402 97	1,227 34	570 87	212	1,655 53				
Pembina	176,274 68	22,640 30	10,530 37	3,035	47,066 38				
Pierce	23,833 45	2,889 66	1,344 03	792	7,735 87				
Ramsey	100,365 12	11,947 58	5,556 99	1,704	32,278 65				

Ransom	70,530 38	11,909 60	5,539 43	.....	26,549 85	.....
Richland	178,382 16	33,756 89	15,700 86	.....	43,201 53	.....
Rolette	32,615 72	4,529 61	2,106 88	2,997	6,523 62	.....
Sargent	54,062 94	9,474 10	4,406 24	1,141	16,835 53	.....
Stark	50,988 78	8,350 51	3,883 94	1,266	16,354 56	.....
Steele	57,866 88	12,426 45	5,779 77	1,038	19,140 64	.....
Stutsman	127,100 62	20,750 39	9,651 34	1,192	25,710 83	.....
Towner	47,751 34	5,880 22	2,734 99	1,745	13,617 62	.....
Trail	142,866 33	26,932 35	12,526 64	1,355	39,445 45	.....
Walsh	175,202 06	27,727 29	12,806 38	2,231	53,285 24	.....
Ward	56,707 22	6,975 32	3,244 35	3,524	19,348 44	.....
Wells	66,065 36	9,472 14	4,405 66	882	.....	.....
Williams	26,880 45	2,962 07	1,376 34	1,786	7,684 69	.....
				299		
Total value and averages	\$ 3,123,575 15	\$ 479,012 57	\$ 222,809 52	\$ 53,553	\$ 822,907 29	\$ 3,810 90

Abstract of Tax Lists for the State of North Dakota, for the Year 1899—Continued.

COUNTIES	COUNTY TAXES.			
	Revenue	Interest	Road and Bridge	Other Special Taxes
	\$	\$	\$	\$
Barnes	25,927 36	3,050 04	11,780 48	1,638 89
Benson	10,925 79	3,459 87	8,603 40	1,752 36
Billings	7,009 42	876 18	1,752 36	1,219 67
Botineau	7,317 66	3,658 79	2,439 15	810 50
Burleigh	23,347 39	9,922 64	1,751 05	46 20
Cass	50,008 40	4,277 08	9,979 46	2,748 19
Cavalier	15,989 38	3,747 48	3,747 48	2,969 75
Dickey	20,054 26	2,982 27	3,430 32	2,199 15
Eddy	8,796 66	1,099 57	4,398 32	6,324 32
Emmons	10,540 49	3,689 17	4,728 00	1,103 00
Foster	12,135 00	1,576 00	9,848 32	3,041 51
Grand Forks	46,287 13	2,954 50	1,449 24	2,965 11
Griggs	12,209 79	3,427 32	.....	1,082 96
Kidder	8,758 80	3,722 53	4,618 63	633 43
LaMoure	15,018 92	1,525 50	1,267 21	507 59
Logan	6,333 69	1,742 83	2,030 32	5,267 62
McHenry	7,613 87	2,030 32	2,352 44	2,821 98
McIntosh	7,728 82	1,642 39	3,401 98	3,671 94
McLean	5,432 33	2,751 44	1,468 79	865 05
Mercer	2,937 59	550 79	288 35	570 87
Morton	19,607 96	865 05	2,473 73	1,344 03
Nelson	9,896 44	2,968 65	570 87	568 57
Oliver	2,283 41	255 00	12,636 44	.....
Pembina	35,903 21	1,579 57	2,688 52	.....
Pierce	5,351 22	1,344 03	5,001 26	.....
Ramsey	25,006 65	6,390 56	2,496 10	.....
Ransom	10,246 13	2,216 21	.....	.....

31,401 75 | 3,820 34 | 2,540 66 | 1,553 59
 7,650 14 | 3,443 54 | 2,540 66 | 1,553 59

Richland	31,401 75	3,925 31	7,850 45	.....	632 11
Rolette	7,690 14	2,949 55	2,949 56	.....	.....
Sargent	8,152 12	2,643 54	.....	.....	.....
Stark	13,982 26	1,553 59	3,883 94	.....	1,553 59
Steele	6,068 75	3,179 02	2,022 96	.....	.....
Stutsman	32,332 01	.....	9,464 15	.....	.....
Towner	10,256 10	4,112 47	5,469 98	.....	.....
Trail	18,163 46	3,131 68	10,021 31	.....	.....
Walsh	33,530 45	5,158 31	5,803 54	.....	.....
Ward	12,977 35	2,433 24	3,244 35	.....	3,244 34
Wells	15,419 79	2,202 83	4,157 89	.....	21,903 88
Williams	6,884 68	1,376 34	2,752 68	.....	1,376 34
Total value and averages	\$ 609,427 63	\$ 106,971 96	\$ 186,512 20	\$	\$ 73,453 95

Abstract of Tax Lists for the State of North Dakota, for the Year 1899—Continued.

COUNTIES	COUNTY TAXES.			
	Revenue	Interest	Road and Bridge	Other Special Taxes
	\$	\$	\$	\$
Barnes	25,927 36	3,050 04	11,780 48	1,638 89
Benson	10,925 79	3,459 87	8,603 40	1,752 36
Billings	7,009 42	876 18	1,752 36	1,219 67
Botineau	7,317 66	3,658 79	2,439 15	810 50
Burleigh	23,347 39	9,922 64	1,751 05	46 20
Cass	50,008 40	4,277 08	9,979 46	2,748 19
Cavalier	15,989 38	3,747 48	3,747 48	2,969 75
Dickey	20,054 26	2,982 27	3,430 32	2,199 15
Eddy	8,796 66	1,099 57	4,398 32	6,324 32
Emmons	10,540 49	3,689 17	3,689 17	1,103 00
Foster	12,135 00	1,576 00	4,728 00	3,641 51
Grand Forks	46,287 13	2,954 50	9,948 32	2,965 11
Griggs	12,209 79	3,427 32	1,449 24	1,082 96
Kidder	8,758 80	3,722 53	4,618 63	633 43
LaMoure	15,018 92	1,525 50	1,267 21	507 59
Logan	6,333 69	1,742 83	2,030 32	5,267 62
McHenry	7,613 87	2,030 32	2,352 44	2,921 98
McIntosh	7,728 82	1,642 39	3,401 98	3,671 94
McLean	5,432 33	2,751 44	1,468 79	865 05
Mercer	2,937 59	550 79	288 35	570 87
Morton	19,607 96	865 05	2,473 73	1,344 03
Nelson	9,866 44	2,968 65	570 87	568 57
Oliver	2,283 41	255 00	12,636 44	1,344 03
Pembina	35,903 21	1,579 57	2,688 52	568 57
Pierce	5,351 22	1,344 03	5,001 26	568 57
Ramsey	25,006 65	6,390 56	2,496 10	568 57
Ransom	10,246 13	2,216 21	2,496 10	568 57

91,401 70
7,690 14
4,152 12

2,946 50
2,643 54
1,653 50

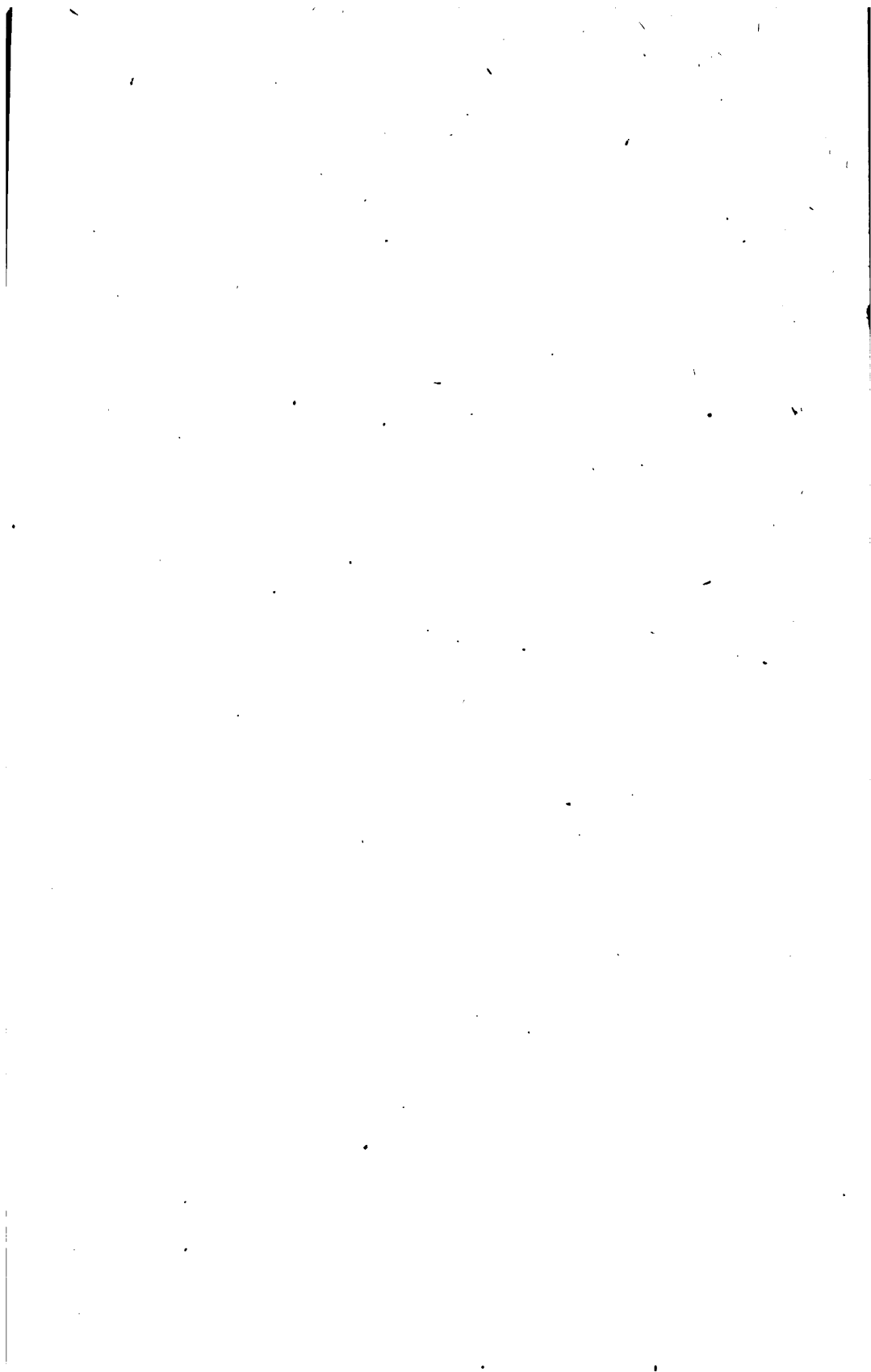
2,946 50
2,643 54
1,653 50

Richland	31,401 75	3,925 31	7,850 45	.....	632 11
Rolette	7,690 14	2,949 55	2,949 56	.....	.....
Sargent	8,152 12	2,643 54	.....	.....	.....
Stark	13,962 26	1,553 59	3,883 94	.....	1,553 59
Steele	6,068 75	3,179 02	2,022 96	.....	.....
Stutsman	32,332 01	.....	9,464 15	.....	.....
Towner	10,256 10	4,112 47	5,469 98	.....	.....
Trail	18,163 46	3,131 68	10,021 31	.....	.....
Walsh	33,530 45	5,158 31	5,803 54	.....	.....
Ward	12,977 35	2,433 24	3,244 35	.....	3,244 34
Wells	15,419 79	2,202 83	4,157 89	.....	21,903 88
Williams	6,884 68	1,376 34	2,752 68	.....	1,376 34
Total value and averages	\$ 609,427 63	\$ 106,971 96	\$ 166,512 20	\$	73,453 95

Abstract of Tax Lists for the State of North Dakota, for the Year 1899—Continued.

COUNTIES	CITY AND TOWN TAXES				
	City	Township	Delinquent Road	Wolf Bounty Fund	Other Special Taxes
Barnes	\$ 12,289 24	\$ 5,353 55	\$ 3,399 86	\$ 1,016 73	\$.....
Benson	388 49	876 21	582 01	364 22	.....
Billings	.....	.....	.....	175 24	.....
Bottineau	722 58	.....	279 77	243 91	.....
Burleigh	12,898 33	579 10	.....	583 68	.....
Cass	79,681 22	21,770 74	6,404 87	2,851 41	17,559 47
Cavaller	5,527 72	11,018 15	1,422 31	499 65	.....
Dickey	4,912 51	2,385 63	2,603 19	527 74	.....
Eddy	678 00	.....	.....	219 92	.....
Emmons	948 50	.....	.....	263 51	.....
Foster	.....	14,171 07	758 00	315 00	1,734 00
Grand Forks	57,593 00	23,202 41	2,522 46	1,969 68	4,444 15
Griggs	.....	5,845 97	1,703 97	428 39	.....
Kidder	536 78	1,214 13	.....	218 85	.....
LaMoure	1,519 39	2,065 07	1,425 80	536 39	138 84
Logan	.....	.....	.....	160 46	.....
McHenry	293 30	2,030 32	755 00	203 03	304 53
McIntosh	.....	.....	.....	193 22	.....
McLean	.....	.....	.....	141 09	.....
Mercer	.....	.....	.....	73 43	.....
Morton	7,121 30	519 54	288 03	576 68	1,036 50
Nelson	1,354 89	4,587 44	3,196 01	494 67	1,423 29
Oliver	.....	.....	.....	57 08	.....
Pembina	13,159 86	18,053 16	2,195 03	1,053 00	8,522 26
Pierce	209 69	.....	.....	134 40	.....
Ramsey	.....	9,069 86	1,531 50	555 59	733 91

Ransom	6,354 29	2,808 01	1,577 09	554 50	278 17
Richland	17,323 81	12,315 22	4,369 02	1,570 01	3,970 31
Rollette	1,064 46	708 69	890 58	210 59	1,228 93
Sargent	1,019 32	5,150 22	2,504 51	440 96	2,170 40
Stark .....	.....	.....	.....	388 39	.....
Steele .....	.....	5,806 90	1,672 36	578 03	.....
Stutsman	24,319 72	1,383 11	310 19	985 13	468 75
Towner	2,490 96	.....	1,560 00	274 00	.....
Trall	12,565 31	14,600 75	1,259 72	1,252 66	736 00
Walsh	15,012 30	12,991 08	1,644 33	1,289 64	2,339 50
Ward	3,949 48	176 42	7 50	324 43	.....
Wells	2,202 83	566 38	2,406 00	440 56	1,101 42
Williams	1,609 86	420 00	138 45
Total value and averages	\$ 287,883 24	\$ 179,719 13	\$ 47,238 91	\$ 22,284 42	\$ 48,190 43



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